

22000 Gibraltar Road Flat Rock, MI 48134 734-782-3194 – Phone 734-782-4175 – Fax www.dctc-cte.org

This program offers excellent

career opportunities for both

male and female students.

#### ALLISON ANDRES – INSTRUCTOR andresa@gibdist.net

# Carlson - Accounting

## Credits, Articulations & Prerequisites

Credits:

Cross credit with some academic courses (including 4<sup>th</sup> year related math, VPAA, math & science) may be available and will be reviewed on a case-by-case basis with each district's counseling department.

Articulations:

- Davenport University
- Henry Ford College
- Washtenaw Community College
- Wayne County Community College District

Prerequisites:

- Junior status
- Grade of C or better and instructor approval to go on to the advanced level

## **Program Description**

The Accounting program focuses on the financial activities of a sole proprietorship, partnership and corporation. Theories and principles include analyzing and journalizing transactions, posting to a general ledger, cash control systems, worksheets for a service business, financial statements for a proprietorship, and adjusting and closing entries. Some computer applications will enhance this program.

The program also focuses on the theories and principles which include journalizing purchases and cash payments, journalizing sales and cash receipts using special journals, posting to general and subsidiary ledgers, preparing payroll records, payroll accounting; taxes, distributing dividends and preparing a worksheet for a merchandising business, financial statements for a corporation, and recording, adjusting, and closing entries for a corporation. An accounting software will be used to enhance this portion of the program.

#### **Special Features**

Leadership and work-based learning opportunities available.

STATEMENT OF COMPLIANCE

The Downiver Career Technical Consortium complies with all federal laws and regulations of the U.S. Department of Education. It is the policy of the Downiver Career Technical Consortium that no person on the basis of race, color, religion, national origin or ancestry, age, gender, marital status, disability or limited English proficiency shall be discriminated against or excluded from participation in any program or activity to which it responsible or for which it receives financial against or excluded from participation in any program or activity to which it responsible or for which it receives financial assistance from the U.S. Department of Education. Furthermore, the consortium will encourage participation by all of the above.