
SAMPLE OUTLINE AND SCRIPT
(60+/-) Minute Accounting Careers Presentation
Florida Institute of CPAs
Elementary School, Grades 3-5



Presenters: Please personalize this to your situation, experience, time allowed, and audience. You want the presentation to flow naturally, show your interest in the students, and reflect your passion for your career.

Learning Objectives:

The purpose of this lesson is:

1. To introduce students to the accounting profession by describing your job as a CPA and sharing why you chose accounting.
2. To introduce students to basic financial literacy concepts.
3. To reinforce that mathematics is a necessary and critical “skill for living”.

Financial Concepts Introduced:

1. Income and Expenses
2. Needs versus Wants
3. Budgeting
4. Saving and Spending

Key Points:

1. People (including students) use accounting principles every day (like computations using the four basic math operations, financial analysis, cost comparisons, budgeting, saving, investing, financial decision making)
2. CPAs help people – that’s their job! They help people and companies manage their money, give them advice on financial situations, and more.

Presentation Pointers:

- Be yourself
- Have fun
- Allow the students to have fun, too
- Engage the students as much as possible
- Smile, be cheerful

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| SAMPLE SCRIPT |
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Getting Started

Introduction

- Smile ☺, relax
- Thank the teacher for inviting you to speak today.
- Introduce yourself (if teacher has not already done so). I'm <your name>, CPA, <parent of student, relative, other>. Write your name on the whiteboard.
- Tell where you work
- Let them know you're glad to be there.
- State that you're here today to talk about careers in accounting and to answer any accounting career questions they have
- Encourage them to raise their hand and ask questions at any point during the presentation

Give an overview of your presentation.

Today you will learn about ... (customize to your presentation)

- What CPAs do
- Why math is so important
- Learning the difference between needing something and wanting something
- Learning the difference between income (money coming in) and expenses (money going out)
- How to set up a simple budget and track expenses (we're going to spend more than \$2,000 this morning/afternoon!)
- Thinking about how we would spend our own money if we got an unexpected financial gift

Describing Your Job

Does anyone know what an accountant is?

Who can tell me what CPA stands for? (get several responses)

Write "CPA – certified public accountant" on the whiteboard.

Does anyone have a CPA in their family? Like father, mother, brother or sister, aunt, uncle? Where do they work? Do you know what they do?

Does anyone remember Arthur from the PBS television show? His father was a baker. What did his mother do?

(His mother is a CPA)

What do I do?

Briefly describe in simple terms what you do. Give one or two examples (storytelling style) of how you helped someone, your organization, or a business. Example – Last week I helped a grandmother who lives alone ... She was having difficulty with ... We worked together to do ... Now she is better because ...

Open the floor to questions about your job, why you chose it, how you prepared for it. Keep your answers simple! Avoid using accounting jargon!

Through describing your own job, point out the advantages of being a CPA like:

- Work environment
- Salary
- Travel
- Other

Who makes a good CPA?

People choose accounting as a profession because they:

- Are organized
- Like math
- Like helping people
- Like solving problems
- Like to work with people
- Other

Describing the Profession

Who uses accounting services? (we all do, see below)

One thing I do is help businesses (like McDonalds, Walmart) record their daily sales and expenses.

For example, I add up all of their sales – which is when you and I buy something and give them money. What are some examples – products and services – of how stores and restaurants make money? (get responses) This is their REVENUE.

Then I subtract their expenses – which is what they pay their employees/workers; and pay for the items they are selling to us. What are some examples of EXPENSES that a store and restaurant would have? (get responses)

Do you use accounting?

(Let them ponder that for a moment and ask for examples.)

All of us use accounting and we use it every day!

What are some other reasons why you need to know math?

This year in <teacher's> class you are learning the very skills you need to be an accountant when you grow up. You are learning to add, subtract, multiply, and divide.

This - add, subtract, multiply, and divide - is the same math that CPAs use when they help other people. CPAs might use bigger numbers or more numbers but they do the same type of math problems you do in class.

You also need to know math for other reasons, too.

1. Make sure you get the right change back at a store. If you gave \$4 for a meal at McDonald's that costs \$3.80 – how much change should you get back? Sometimes the register person makes mistakes so you want to double check the amount of money that is given back to you.
2. Look at the clock in the morning and calculate how much time you have to left to get ready for school.
3. If you are holiday shopping for your parents you need to be able to calculate how much money you can spend on each gift.
4. Verify that the price being scanned in is what you thought it should be. Sometimes scanners in stores are not set correctly. Has this happened to any of you recently?
5. How have you used math today (outside of school)? (get several examples)

To become an accountant, I had to learn all of my multiplication tables, learn how to divide, and practice lots of adding and subtracting. So keep up the good work on the math practice sheets and homework that your teacher gives you.

Now one of my other jobs is to not only help businesses but I help people like your Moms and Dads and <teacher's name>. I can help them manage their money.

What do you think that means?

I help people like your parents and teachers understand they only have a certain amount of money to spend each month. When you grow up like your moms and dads, you will get a job, and be paid money for doing a job.

Then you will have to think about what to do with your money. You will need to spend money each month for things you **need**. If there is any money left over, you can spend it on things you **want**. You also have to put some money in your savings. You also may want to share some of it with those who are less fortunate. Sometimes people get caught in disasters like a hurricane. Anyway, you need to think about what to do with your money each month.

What do you think is the difference between needing something and wanting something?

A **Need** is a requirement; it is something we must have to live like food, a house, clothes.

A **Want** is something we wish for. We don't need it to live but would like to have it; special things.

→ Do Wants and Needs Exercise

Quickly go through the items and identify them as a Need or a Want. Briefly discuss why an item could be fall in both categories depending on someone's situation. For example, most people need a car or some type of vehicle but some people may get by without one because they use public transportation.

As long as people have money, can't they buy anything they want?

How many of you have walked into a store and said, "Mom/Dad can I have that game?"

And what do your parents usually say? Why? (ask them for responses).

Possible responses (repeat those offered by students) Suggested responses are below:

Parents usually say no. There are two main reasons why.

1. They don't want you growing up being greedy – which means always thinking about yourself; wanting more and more toys or games.
2. And also, even if they think you deserve the toy or game or book or whatever for good behavior they may not have the money.

Family Budgeting

How should we spend our monthly income?

So, today let's consider what your parents have to do with their money each month before they can spend it.

➔ **Do Monthly Income and Expenses Exercise**

Write the exercise on the whiteboard, students will use the worksheet. For a more powerful example, create paper money and have the class count it out.

On Round 1, give them all the figures and have them write them in the first column. For example, car payment = \$400, groceries = \$350, job salary = \$3,000, etc.

Walk them through totaling the Income and Expenses and transferring these amounts to the Difference section at the bottom of the worksheet. There should be a mismatch.

Begin Round 2 using figures that they help you determine. They need to discuss where to cut back or how to increase income.

Continue with Round 3 if time and student interest permits.

Personal Financial Decisions

How would you spend your money?

Pretend I gave each of you \$200. How would you spend it?

(Have students write down how they'd allocate it. They can use a piece of paper or the back of one of the worksheets.

Ask for volunteers to share their answers. Compliment and reinforce the concepts presented earlier. Don't be critical of any who simply spend it all on themselves (wish list). This exercise is to get them thinking about financial decisions and learning what is important to them.

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