

ACCOUNTING CLERK (UPGRADE) (120 Hours)

Course No.: 71-10-80

COMPETENCY CHECKLIST

Student Name _____

Teacher Name _____ School Site _____

Start Date _____ Completion Date _____ Certificate Date _____

Teacher Signature _____ Student Signature _____

(Signatures verify completion of course competencies)

A. ORIENTATION AND SAFETY (3 hrs)

- _____ 1. Scope and purpose of course
- _____ 2. Classroom policies and procedures
- _____ 3. Importance of prioritizing work
- _____ 4. First aid and emergency procedures
- _____ 5. Occupations in industry for accountants
- _____ 6. OSHA workplace requirements for accountants
- _____ 7. Computer and software copyright laws
- _____ 8. Definition of ergonomics
- _____ 9. Sound ergonomic practices for workspace
- _____ 10. Repetitive strain injuries
- _____ 11. Correct typing techniques and posture
- _____ 12. Proper keyboard and monitoring angle
- _____ 13. Periodic breaks to stretch and relax
- _____ 14. Stretches for wrists, necks, and shoulders
- _____ 15. Proper way to hold and move a mouse
- _____ 16. Keyboard commands vs. mouse movements
- _____ 17. Safety test

B. ACCOUNTING PRINCIPLES & CONCEPTS (10 hrs)

- _____ 1. List/define basic accounting terms
- _____ 2. Match list of accounts with classifications
- _____ 3. Determine journal used for transactions
- _____ 4. Enter cash transactions/balance journal
- _____ 5. Post transactions from journal to ledger
- _____ 6. Detecting common accounting errors
- _____ 7. Extend trial balances to other columns
- _____ 8. Manual accounting procedures for computer
- _____ 9. Procedures for situations involving ethics
- _____ 10. Establishing good business relationships
- _____ 11. Apply correct accounting to business

C. TRANSACTION ANALYSIS (10 hrs)

- _____ 1. Reading/writing numbers in words & figures
- _____ 2. Ten steps of expanded accounting cycle

- _____ 3. Chart accounts for debit/credit designation
- _____ 4. Verify all transactions of accounting cycle
- _____ 5. Define/explain list of inventory terms
- _____ 6. Determine appropriate debit/credit entries

D. JOURNALIZING AND POSTING (15 hrs)

- _____ 1. Types of journals and their uses
- _____ 2. Record listed transactions in general journal
- _____ 3. Process for aging accounts/"uncollectible"
- _____ 4. Write off uncollectible accounts in journal
- _____ 5. Balance accounts receivable/prepare schedule
- _____ 6. Balance accounts payable/prepare schedule
- _____ 7. Using control accounts/subsidiary ledgers
- _____ 8. Advantage/disadvantage of ledgerless account
- _____ 9. Journalize & post transactions/prove accuracy

E. WORKSHEET PROCEDURES (15 hrs)

- _____ 1. Complete listed procedures for small business
- _____ 2. Make required adjustments on worksheet
- _____ 3. Extract required data and prepare statements
- _____ 4. Extract data and write journal entries
- _____ 5. Post entries and prepare trail balance
- _____ 6. Compute adjustment for 2 accounts/do entries
- _____ 7. Compute deferred revenue/do journal entry
- _____ 8. Compare depreciation methods
- _____ 9. Adjusting entries for depreciation
- _____ 10. Prepare worksheets for accuracy

F. FINANCIAL STATEMENTS (8 hrs)

- _____ 1. Name components of a balance sheet
- _____ 2. Describe an income statement
- _____ 3. Describe an expense statement
- _____ 4. Prepare financial statement with accuracy
- _____ 5. Prepare listed statements/balance sheet

G. BANK PROCEDURES AND PETTY CASH

ACCOUNTING (10 hrs)

- _____ 1. Define terms related to payroll
- _____ 2. Journalizing business transactions
- _____ 3. Information included in general journal
- _____ 4. Demo listed banking procedures
- _____ 5. Post totals from one journal page to another

H. PAYROLL ACCOUNTING (15 hrs)

- _____ 1. Systems on which earnings are based
- _____ 2. Compute hours from timecard/calculate \$
- _____ 3. Compute earnings on commission rate basis
- _____ 4. Payroll process documents/info for reports
- _____ 5. List of withholdings/deductions on payroll
- _____ 6. Major steps in manual payroll preparation
- _____ 7. Record payroll in general journal
- _____ 8. Record payroll tax in general journal
- _____ 9. Perform major steps in preparing payroll

I. COMPUTER APPLICATIONS (20 hrs)

- _____ 1. Write a chart of accounts
- _____ 2. Enter the opening entry
- _____ 3. Enter transactions into journal
- _____ 4. Post transaction from journal to ledger
- _____ 5. Prepare a trial balance
- _____ 6. Journalize and post the adjusting entries
- _____ 7. Print statements
- _____ 8. Journalize and post the closing entries
- _____ 9. Prepare a post-closing trial balance
- _____ 10. Enter data, create formulas, and save file
- _____ 11. Retrieve file, update, save and print file
- _____ 12. Create bar graph from income statement
- _____ 13. Create pie graph from monthly expenses file
- _____ 14. Perform computer accounting as directed

J. EMPLOYABILITY SKILLS (12 hrs)

- _____ 1. Describe employment strengths/weaknesses
- _____ 2. Define career-related terms
- _____ 3. Advantages/disadvantages of company sizes
- _____ 4. Advantages/disadvantages of office sizes
- _____ 5. Describe steps in job search
- _____ 6. Write résumé and cover letter
- _____ 7. Complete job application legibly
- _____ 8. Works habits, punctuality, & attendance
- _____ 9. Describe job interview preparation
- _____ 10. Participate in mock interview as applicant
- _____ 11. Participate in interview as employer
- _____ 12. Rights in employment/discriminatory hiring
- _____ 13. Describe employer's rights
- _____ 14. Describe type of benefits
- _____ 15. Define listed items related to payroll issues

- _____ 16. Importance of prioritizing tasks
- _____ 17. Activities that increase job productivity
- _____ 18. Clothing that projects successful image
- _____ 19. Ways to improve own image
- _____ 20. Effect of physical traits on employees/public
- _____ 21. Effect of personality on employees/public
- _____ 22. Effect of job traits on employees/public
- _____ 23. Evaluate one's own human relations skills
- _____ 24. Successful interpersonal relations on job
- _____ 25. Procedures to solve job-related problems
- _____ 26. Conditions that influence decision making
- _____ 27. Customer service as method to build business

K. FINAL EVALUATION (2 hrs)

- _____ 1. Pass practical exam with minimum 80%