

YOUTH OPPORTUNITIES UNLIMITED

ALTERNATIVE HIGH SCHOOL

COURSE NO.: **61-10-50 (Ad. Ed. #21-10-62)** NEW: July/2006

TITLE: **ACCOUNTING CLERK (BASICS)** JOB TITLE: Accounting Clerk

CAREER PATHWAY: Finance O*NET-SOC CODE: 43-3031.00

CREDITS: 10 HOURS: 120

CBEDS TITLE: Accounting/Computer Accounting CBEDS NO.: 4600

COURSE DESCRIPTION:

This competency-based course is designed to cover the principles and processes involved in double-entry accounting

systems. It deals with accounting cycles and specialized accounting functions. It includes the use of calculators and

micro-computers to process financial information and produce reports using appropriate software to develop electronic

spreadsheets. The competencies in this course are aligned with the California High School Academic Content Standards.

PREREQUISITES:

Enrollment requires successful completion of a current computer literacy and applications course.

PROGRAM CERTIFICATE STANDARDS AND REGULATIONS:

In order to receive a Certificate of Proficiency for the Computerized Accounting Program, the Office Assistant Program

courses and the job specific courses must be completed satisfactorily.

After a student has completed this course, he/she may not be allowed to re-enroll in the course.

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COURSE OUTLINE COMPETENCY-BASED COMPONENTS

A course outline reflects the essential intent and content of the course described. Acceptable course outlines

have six components (*Education Code* Section 52506). Course outlines for all apportionment classes,

including those in jails, state hospitals, and convalescent hospitals, contain the six required elements (EC

52504; 5CCR 10508 [b]):

Course Outline Components

Location

GOALS AND PURPOSES

The educational goals or purposes of every course are clearly stated and the class periods are devoted to instruction. The course should be broad enough in scope and should have sufficient educational worth to justify the expenditure of public funds.

The goals and purpose of a course are stated in the COURSE DESCRIPTION. Course descriptions state the major emphasis and content of a course, and are written to be understandable by a prospective student.

Cover

PERFORMANCE OBJECTIVES OR COMPETENCIES

Objectives should be delineated and described in terms of measurable results for the student and include the possible ways in which the objectives contribute to the student's acquisition of skills and competencies.

Performance Objectives are sequentially listed in the COMPETENCY-BASED COMPONENTS section of the course outline. Competency Areas are units of instruction based on related competencies. Competency Statements are competency area goals that together define the framework and purpose of a course. Competencies fall on a continuum between goals and performance objectives and denote the outcome of instruction.

Competency-based instruction tells a student before instruction what skills or knowledge they

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will demonstrate after instruction. Competency-based education provides instruction which enables each student to attain individual goals as measured against pre-stated standards. Competency-based instruction provides immediate and continual repetition and In competency-based education the curriculum, instruction, and assessment share common characteristics based on clearly stated competencies. Curriculum, instruction and assessment in competency-based education are: explicit, known, agreed upon, integrated, performance oriented, and adaptive.

pp.1-14

INSTRUCTIONAL STRATEGIES

Instructional techniques or methods could include laboratory techniques, lecture method, small-group discussion, grouping plans, and other strategies used in the classroom.

Instructional strategies for this course are listed in the TEACHING STRATEGIES AND EVALUATION section of the course outline. Instructional strategies and activities for a course should be selected so that the overall teaching approach takes into account the instructional standards of a particular program, i.e., English as a Second Language, Programs for Older Adults, Programs for Adults with Disabilities.

pp.16-18

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COURSE OUTLINE COMPETENCY-BASED COMPONENTS

(continued)

Course Outline Components

Location

UNITS OF STUDY, WITH APPROXIMATE HOURS ALLOTTED FOR EACH UNIT

The approximate time devoted to each instructional unit within the course, as well as the total hours for the course, is indicated. The time in class is consistent with the needs of the student, and the length of the class should be that it ensures the student will learn at an optimum level.

Units of study, with approximate hours allotted for each unit are listed in the COMPETENCY AREA STATEMENT(S) of the course outline. The total hours of the course, including workbased learning hours (community classroom and cooperative vocational education) is listed on the cover of every CBE course outline. Each Competency Area listed within a CBE outline is assigned hours of instruction per unit.

Cover

pp.1-14

EVALUATION PROCEDURES

The evaluation describes measurable evaluation criteria clearly within the reach of the student. The evaluation indicates anticipated improvement in performances as well as anticipated skills and competencies to be achieved.

Evaluation procedures are detailed in the TEACHING STRATEGIES AND EVALUATION section of the course outline. Instructor's monitor students' progress on a continuing basis, assessing students on attainment of objectives identified in the course outline through a variety of formal and informal tests (applied performance procedures, observations, simulations), paper and pencil exams, and standardized tests.

pp.16-18

REPETITION POLICY THAT PREVENTS PERPETUATION OF STUDENT ENROLLMENT

After a student has completed all the objectives of the course, he or she should not be allowed to reenroll in the course. There is, therefore, a need for a statement about the conditions for possible repetition of a course to prevent perpetuation of students in a particular program for an indefinite period of time.

Cover

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ACKNOWLEDGMENTS

The contributions of FRED PRINZ are gratefully acknowledged for the academic integration of this

competency- based course outline. Acknowledgement is also given to HOWARD JONES and DARLENE

NEILSEN for editing this curriculum.

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ROCP Curriculum

BEATRIZ ZAVALA

Advisor

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Programs

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Assistant Superintendent

Division of Adult and Career Education

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**Competency-Based Components with the Academic Core Content Standards
for the ACCOUNTING CLERK (BASICS) Course**

Competency Areas, Statements and Minimal Competencies

English-

Language Arts

Content

Standards

Mathematics

Content

Standards

Science

Content

Standards

History-

Social Science

Content

Standards

A. INTRODUCTION

Discuss accounting as a career.

1. Discuss accounting jobs and career paths.

2. Identify types of accounting job duties.

3. Discuss applications of accounting concepts utilizing manual procedures and microcomputers.

4. Identify location of classroom materials.

5. Explain work station management procedures.

6. Discuss rules and policies of the class.

7. Discuss office and classroom safety.

(1 hour)

L/S1.1, 1.7, 2.2b, c, f,

2.6c

L/S1.7, 2.2b, f, 2.6c

L/S1.1, 1.7, 2.2b, c, f,

2.6c

L/S1.7, 2.2b, f, 2.6c

L/S1.1, 1.3, 1.6, 1.7,

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1.8, 2.2b, c, f, 2.6c (5
L/S1.1, 1.7, 2.2b, c, f,
2.6c

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N/A

Algebra1.0, 1.1, 3.0,
10.0, 15.0

N/A

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Investigation
&
Experimentation1c

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IE1c, d (5
IE1c

Economics12.4.2

N/A

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B. BASIC ACCOUNTING PROCEDURES

Classify assets, liabilities, and capital; prepare a chart of accounts and a beginning balance sheet; and journalize and post for a cash sales proprietorship.

1. Define accounting terms related to starting an accounting system.
2. Identify accounting concepts and practices.
3. Classify financial items as assets, liabilities, or capital.
4. Prepare a partial chart of accounts.
5. Prepare a beginning balance sheet.
6. Record an opening entry in a journal.
7. Open accounts in a general ledger.
8. Post an opening entry from a journal to a general ledger.
9. Pass a test covering development of a chart of accounts and a beginning balance sheet, and recording and posting an opening entry for a cash-sales proprietorship.

(4 hours)
L/S1.7, 2.2b, f, 2.6c

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L/S1.1, 1.3, 1.7, 2.2b,
f, 2.6c

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L/S1.1, 1.3, 1.7, 2.2b,
f, 2.6c, W1.1, 2.3b, f,
2.6c, W/O 1.1-1.4

N/A

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Alg1.0, 1.1, 3.0, 10.0

IE1c

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YOUTH OPPORTUNITIES UNLIMITED ALTERNATIVE HIGH SCHOOL

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Hist11.8.7

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**Competency-Based Components with the Academic Core Content Standards
for the ACCOUNTING CLERK (BASICS) Course**

Competency Areas, Statements and Minimal Competencies

English-

Language Arts

Content

Standards

Mathematics

Content

Standards

Science

Content

Standards

History-

Social Science

Content

Standards

C. DEBITS AND CREDITS

Analyze transactions into debits and credits.

1. Analyze how transactions affect items in an accounting equation.
2. Define accounting terms related to analyzing transactions into debits and credits.
3. Discuss concepts and practices related to analyzing transactions into debits and credits.
4. Use "T" accounts to analyze transactions.
5. Check that debits equal credits.
6. Pass a test on analyzing transactions into debits and credits.

(4 hours)

L/S1.1, 1.3, 1.6, 1.7,

1.8, 2.2b, c, f, 2.6c

L/S1.7, 2.2b, f, 2.6c

L/S1.1, 1.7, 2.2b, c, f,

2.6c

L/S1.1, 1.3, 1.7, 2.2b,

f, 2.6c

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L/S1.1, 1.3, 1.7, 2.2b,

f, 2.6c, W1.1, 2.3b, f,

2.6c, W/O 1.1-1.4

Alg1.0, 1.1, 3.0, 10.0,

24.2-3, Geometry3.0

N/A

Alg1.0, 1.1, 3.0, 10.0

Alg1.0, 1.1, 3.0, 10.0,

24.2-3, Geometry3.0

Alg1.0, 1.1, 3.0, 10.0

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Alg1.0, 1.1, 3.0, 10.0,

24.2-3, Geom3.0

IE1c, d

IE1c

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IE1c, d

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IE1c, d
N/A

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D. JOURNAL

Journalize business transactions for a cash-sales proprietorship.

1. Define accounting terms for recording business transactions in a journal.
2. Record selected transactions.
3. Prove equality of debits and credits.
4. Prove cash.
5. Forward totals from one journal page to another.
6. Rule a journal page.
7. Pass a test on analyzing and recording transactions in a journal.

(4 hours)

L/S1.7, 2.2b, f, 2.6c

L/S1.1, 1.3, 1.7, 2.2b,
f, 2.6c

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L/S1.1, 1.3, 1.7, 2.2b,
f, 2.6c, W1.1, 2.3b, f,
2.6c, W/O 1.1-1.4

N/A

Alg1.0, 1.1, 3.0, 10.0

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Alg1.0, 1.1, 3.0, 10.0,
24.2-3, Geom3.0

IE1c

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IE1c, d

N/A

Hist11.8.7

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**Competency-Based Components with the Academic Core Content Standards
for the ACCOUNTING CLERK (BASICS) Course**

Competency Areas, Statements and Minimal Competencies

English-

Language Arts

Content

Standards

Mathematics

Content

Standards

Science

Content

Standards

History-

Social Science

YOUTH OPPORTUNITIES UNLIMITED ALTERNATIVE HIGH SCHOOL

Content Standards

E. GENERAL LEDGER

Post journal transactions to the general ledger for cash.

1. Define accounting terminology related to posting from a journal.
2. Discuss posting concepts and practices.
3. Prepare a chart of accounts for a proprietorship.
4. Post amounts from a journal to a general ledger.
5. Pass a test on posting from a journal to a general ledger.

(4 hours)

L/S1.7, 2.2b, f, 2.6c

L/S1.1, 1.7, 2.2b, c, f,
2.6c

L/S1.1, 1.3, 1.7, 2.2b,
f, 2.6c

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L/S1.1, 1.3, 1.7, 2.2b,
f, 2.6c, W1.1, 2.3b, f,
2.6c, W/O 1.1-1.4 (5

N/A

Alg1.0, 1.1, 3.0, 10.0

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F. WORKSHEET

Complete trial balance; plan adjustments; and prepare a worksheet.

1. Define accounting terms related to a worksheet.
2. Discuss accounting concepts and practices for a worksheet.
3. Plan adjustments.
4. Complete a worksheet.
5. Identify procedures for finding and correcting errors in accounting records.
6. Pass a test on completing a worksheet with adjustments.

(4 hours)

L/S1.7, 2.2b, f, 2.6c

L/S1.1, 1.7, 2.2b, c, f,
2.6c

L/S1.1, 1.3, 1.7, 2.2b,
f, 2.6c

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L/S1.7, 2.2b, f, 2.6c (5

W1.1, 2.3b, f, 2.6c,

W/O 1.1-1.4

N/A

Alg1.0, 1.1, 3.0, 10.0

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G. FINANCIAL STATEMENTS

Prepare a balance sheet and income statement for a cash-sales proprietorship.

1. Identify accounting concepts and practices for financial statements.
2. Prepare an income statement from a worksheet.
3. Prepare a balance sheet from a worksheet.
4. Pass a test on preparing a balance sheet and income statement from a worksheet.

(4 hours)

L/S1.7, 2.2b, f, 2.6c

L/S1.1, 1.3, 1.7, 2.2b,

f, 2.6c

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L/S1.1, 1.3, 1.7, 2.2b,

f, 2.6c ,

W1.1, 2.3b, f, 2.6c,

W/O 1.1-1.4

Alg1.0, 1.1, 3.0, 10.0

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Competency-Based Components with the Academic Core Content Standards for the ACCOUNTING CLERK (BASICS) Course

Competency Areas, Statements and Minimal Competencies

English-

Language Arts

Content

Standards

Mathematics

Content

Standards

Science

Content

Standards

History-

Social Science

Content

Standards

H. ADJUSTING AND CLOSING ENTRIES

Record and post adjusting and closing entries, and prepare a post-closing trial balance for a cash-sales proprietorship.

1. Define accounting terms for adjusting and closing entries.
2. Discuss accounting concepts and practices for adjusting and closing entries.
3. Record and post adjusting and closing entries.
4. Prepare a post-closing trial balance.
5. Pass a test on recording and posting entries, and adjusting and closing entries; prepare a post-closing trial balance.

(4 hours)

L/S1.7, 2.2b, f, 2.6c

L/S1.1, 1.7, 2.2b, c, f,

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2.6c
L/S1.1, 1.3, 1.7, 2.2b,
f, 2.6c
W1.1, 2.3b, f, 2.6c,
W/O 1.1-1.4
L/S1.1, 1.3, 1.7, 2.2b,
f, 2.6c
L/S1.1, 1.3, 1.7, 2.2b,
f, 2.6c ,
W1.1, 2.3b, f, 2.6c,
W/O 1.1-1.4 (5
Alg1.0, 1.1, 3.0, 10.0
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I. BANKING

Prepare checking account records.

1. Define accounting terms related to a checking account and reconciling a bank statement.
2. Discuss checking account concepts and practices.
3. Prepare business forms related to a checking account.
4. Prepare a bank statement reconciliation.
5. Record checking account charges, fees, and interest in a journal.
6. Pass a test that covers banking procedures.

(4 hours)

L/S1.7, 2.2b, f, 2.6c
L/S1.1, 1.7, 2.2b, c, f,
2.6c
L/S1.1, 1.3, 1.7, 2.2b,
f, 2.6c
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L/S1.1, 1.3, 1.7, 2.2b,
f, 2.6c ,
W1.1, 2.3b, f, 2.6c,
W/O 1.1-1.4
N/A
Alg1.0, 1.1, 3.0, 10.0
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J. COMPUTERIZED ACCOUNTING

Start computerized accounting records. Plan and input transactions on a microcomputer; print journals, balance sheets, and income statements.

1. Define automated accounting system terms.
2. Discuss accounting concepts and practices for an automated accounting system.

L/S1.7, 2.2b, f, 2.6c

L/S1.1,1.7,2.2b,c, f,

2.6c

N/A

Alg1.0, 1.1, 3.0, 10.0

IE1c

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Competency-Based Components with the Academic Core Content Standards for the ACCOUNTING CLERK (BASICS) Course

Competency Areas, Statements and Minimal Competencies

English-

Language Arts

Content

Standards

Mathematics

Content

Standards

Science

Content

Standards

History-

Social Science

Content

Standards

J. COMPUTERIZED ACCOUNTING – cont.

3. Prepare file maintenance input forms for the accounting system.
4. Explain proper business and computer ethics.
5. Verify program disk is backed up; load program and data; erase a file; copy a file or disk.
6. Use a microcomputer to input a chart of accounts and daily transactions.
7. Use a microcomputer to retrieve and print files.
8. Use a microcomputer to enter sequential transactions which are not batched by type.
9. Plan, input, and print adjusting entries.
10. Use a microcomputer to retrieve and print on income statement balance sheet and a post-closing trial balance.
11. Pass a test on auditing computer output.

(20 hours)

L/S1.1, 1.3, 1.7, 2.2b,

f, 2.6c

L/S1.1, 1.3, 1.6, 1.7,

1.8, 2.2b, c, f, 2.6c

L/S1.1, 1.3, 1.7, 2.2b,

f, 2.6c (5

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L/S1.1, 1.3, 1.7, 2.2b,

f, 2.6c,

W1.1, 2.3b, f, 2.6c,

W/O 1.1-1.4

Alg1.0, 1.1, 3.0, 10.0

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Alg1.0, 1.1, 24.2-3,
Geom3.0
Alg1.0, 1.1 (5

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IE1c (5

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K. ACCOUNTS PAYABLE

Develop competency in accounts payable and special journal procedures.

1. Define accounting terms related to purchases on account and cash payments.
2. Identify accounts payable concepts.
3. Discuss advantages and disadvantages of a partnership.
4. Explain accounting differences between businesses that purchase and sell on account and businesses that operate on a cash-sales basis.
5. Analyze and record in a journal transactions for purchases and cash payments.
6. Journalize purchases and cash payment transactions.
7. Total and rule a purchases journal.
8. Total, prove, and rule a cash payments journal.
9. Pass a test on recording transactions for accounts payable using special journals.

(4 hours)

L/S1.7, 2.2b, f, 2.6c

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L/S1.1, 1.7, 2.2b, c, f,
2.6c

L/S1.1, 1.3, 1.6, 1.7,
1.8, 2.2b, c, f, 2.6c

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L/S1.1, 1.3, 1.7, 2.2b,
f, 2.6c

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L/S1.1, 1.3, 1.7, 2.2b,
f, 2.6c ,

W1.1, 2.3b, f, 2.6c,

W/O 1.1-1.4

N/A

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Alg1.0, 1.1, 24.2-3,
Geom3.0
Alg1.0, 1.1, 3.0, 24.2-
3, Geom3.0, 10.0 (5

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**Competency-Based Components with the Academic Core Content Standards
for the ACCOUNTING CLERK (BASICS) Course**

Competency Areas, Statements and Minimal Competencies

English-

Language Arts

Content

Standards

Mathematics

Content

Standards

Science

Content

Standards

History-

Social Science

Content

Standards

L. ACCOUNTS RECEIVABLE

Develop competency in accounts receivable and special journal procedures.

1. Define accounting terms related to sales and cash receipts.
2. Identify sales on account, cash on account, and cash receipts concepts.
3. Analyze and record in a journal transactions for sales and cash receipts.
4. Total, prove, and rule a sales journal and a cash receipts journal.
5. Pass a test recording transactions for accounts receivable using special journals.

(3 hours)

L/S1.7, 2.2b, f, 2.6c

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L/S1.1, 1.3, 1.6, 1.7,

1.8, 2.2b, c, f, 2.6c

L/S1.1, 1.3, 1.7, 2.2b,

f, 2.6c

L/S1.1, 1.3, 1.7, 2.2b,

f, 2.6c ,

W1.1, 2.3b, f, 2.6c,

W/O 1.1-1.4 (5

N/A

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Alg1.0, 1.1, 3.0, 10.0,

24.2-3, Geom3.0

Alg1.0, 1.1, 3.0, 10.0

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IE1c

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M. ACCOUNTS PAYABLE SUBSIDIARY LEDGER

Post to the accounts payable subsidiary ledger and general ledger from the special journals. Prepare a schedule of accounts payable.

1. Define accounting terms on posting from purchases, cash payments, and general journal.
2. Discuss accounting practices on posting from purchases, cash payments, and general journal.
3. Open accounts in an accounts payable subsidiary ledger.
4. Post to a general ledger and an accounts payable subsidiary ledger.
5. Prepare a schedule of accounts payable.
6. Pass the following test: posting from purchases, general and cash payments journals to the general ledger and accounts payable subsidiary ledger.

(3 hours)

L/S1.7, 2.2b, f, 2.6c

L/S1.1, 1.7, 2.2b, c, f,

2.6c

L/S1.1, 1.3, 1.7, 2.2b,

f, 2.6c

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L/S1.1, 1.3, 1.7, 2.2b,

f, 2.6c,

W1.1, 2.3b, f, 2.6c,

W/O 1.1-1.4

N/A

Alg1.0, 1.1, 3.0, 10.0

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N. ACCOUNTS RECEIVABLE SUBSIDIARY LEDGER

Post to the accounts receivable subsidiary ledger and general ledger from the special journals. Prepare schedule of accounts receivable.

1. Define accounting terms on posting from a sales and a cash receipts journal.
2. Discuss accounting practices on posting from a sales and a cash receipts journal.

L/S1.7, 2.2b, f, 2.6c

L/S1.1, 1.7, 2.2b, c, f,

2.6c

N/A

Alg1.0, 1.1, 3.0, 10.0

IE1c

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N/A

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**Competency-Based Components with the Academic Core Content Standards
for the ACCOUNTING CLERK (BASICS) Course**

YOUTH OPPORTUNITIES UNLIMITED

ALTERNATIVE HIGH SCHOOL

Competency Areas, Statements and Minimal Competencies

English-
Language Arts

Content
Standards

Mathematics
Content
Standards

Science
Content
Standards

History-
Social Science
Content
Standards

N. ACCOUNTS RECEIVABLE SUBSIDIARY LEDGER – cont.

3. Open accounts in an accounts receivable subsidiary ledger.
4. Post to a general ledger and an accounts receivable subsidiary ledger.
5. Prepare a schedule of accounts receivable.
6. Orally explain the advantages and disadvantages of a ledgers accounts receivable or payable system.
7. Pass a test posting from the sales, cash receipts, and general journal to the general ledger and accounts receivable subsidiary ledger, and prepare a schedule of accounts receivable.

(3 hours)

L/S1.1, 1.3, 1.7, 2.2b,
f, 2.6c

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L/S1.1, 1.3, 1.6, 1.7,
1.8, 2.2b, c, f, 2.6c

L/S1.1, 1.3, 1.7, 2.2b,
f, 2.6c, W1.1, 2.3b, f,
2.6c, W/O 1.1-1.4

Alg1.0, 1.1, 3.0, 10.0

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Alg1.0, 1.1, 3.0, 10.0,
24.2-3, Geom3.0

Alg1.0, 1.1, 3.0, 10.0

IE1c

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IE1c, d

IE1c

Hist11.8.7

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N/A

Hist11.8.7

O. FINANCIAL STATEMENTS FOR A PARTNERSHIP

Prepare manually and on the computer a worksheet, income statement, distribution of net income statement, capital statement, and balance sheet for a partnership.

1. Define accounting terms for financial statements of a partnership.
2. Discuss concepts and practices for financial statements.
3. Plan adjustments for a worksheet.
4. Complete a worksheet.
5. Prepare an income statement with a cost of merchandise sold section.
6. Prepare a distribution of net income statement.
7. Prepare a capital statement.
8. Prepare a balance sheet.
9. Batch daily transactions for microcomputer input.
10. Enter accounts payable, accounts receivable, and cash transactions on a microcomputer.

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11. Use a microcomputer to retrieve and print a trial balance.
12. Plan, input, and print adjusting entries.
13. Use a microcomputer to retrieve receivable accounts and print client monthly statements.
14. Retrieve and print all financial statements.

L/S1.7, 2.2b, f, 2.6c
L/S1.1, 1.7, 2.2b, c, f,
2.6c
L/S1.1, 1.3, 1.7, 2.2b,
f, 2.6c

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N/A
Alg1.0, 1.1, 3.0, 10.0

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Alg1.0, 1.1
Alg1.0, 1.1, 3.0, 10.0

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Alg1.0, 1.1
Alg1.0, 1.1, 3.0

IE1c
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Hist11.8.7
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Hist11.8.7

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(61-10-50)
Competency-Based Components with the Academic Core Content Standards

YOUTH OPPORTUNITIES UNLIMITED

ALTERNATIVE HIGH SCHOOL

for the **ACCOUNTING CLERK (BASICS) Course**
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Content
Standards
Science
Content
Standards
History-
Social Science
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Standards

O. FINANCIAL STATEMENTS FOR A PARTNERSHIP – cont.

15. Pass a test on the preparation of a worksheet, an income statement, distribution of net income statement, capital statement, and balance sheet.

16. Pass a test auditing micro-computer output.

(10 hours)

L/S1.1, 1.3, 1.7, 2.2b,

f, 2.6c,

W1.1, 2.3b, f, 2.6c,

W/O 1.1-1.4 (15

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Alg1.0, 1.1, 3.0

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IE1c (15

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Hist11.8.7

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P. DISCOUNTS, RETURNS AND ALLOWANCES

Journalize purchase discounts; purchase returns and allowances, sales discounts, and sales returns and allowances.

1. Compare a corporation to other forms of ownership.

2. Discuss preferred and common stock.

3. Define terms for discounts and returns and allowances.

4. Discuss discounts and returns and allowances concepts.

5. Analyze transactions affecting discounts and returns and allowances.

6. Journalize and post discounts and returns and allowances transactions.

7. Pass a test on journalizing and posting discounts and returns and allowances transactions.

(5 hours)

L/S1.1, 1.3, 1.6, 1.7,

1.8, 2.2b, c, f, 2.6c

L/S1.1, 1.7, 2.2b, c, f,

2.6c

L/S1.7, 2.2b, f, 2.6c

L/S1.1, 1.7, 2.2b, c, f,

2.6c

L/S1.1, 1.3, 1.6, 1.7,

1.8, 2.2b, c, f, 2.6c (5

L/S1.1, 1.3, 1.7, 2.2b,

f, 2.6c

L/S1.1, 1.3, 1.7, 2.2b,

f, 2.6c,

W1.1, 2.3b, f, 2.6c,

W/O 1.1-1.4

N/A

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Alg1.0, 1.1, 3.0, 10.0

Alg1.0, 1.1, 3.0, 10.0,

15.0 (5

YOUTH OPPORTUNITIES UNLIMITED ALTERNATIVE HIGH SCHOOL

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IE1c, d

IE1c

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IE1c, d (5

IE1c

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Hist11.8.7 (5

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Q. PAYROLL RECORDS, TAXES, AND REPORTS

Manually and on a computer, record payroll time cards, payroll register, payroll checks, employee earning records, payroll taxes, and payment of taxes.

1. Define payroll terms.
2. Discuss payroll concepts.
3. Complete W-4 forms and open employee earning records.
4. Discuss voluntary withholding forms.

L/S1.7, 2.2b, f, 2.6c

L/S1.1, 1.7, 2.2b, c, f,
2.6c

L/S1.1, 1.3, 1.7, 2.2b,
f, 2.6c, W2.6a, b

L/S1.1, 1.7, 2.2b, c, f,
2.6c

N/A

Alg1.0, 1.1

Alg1.0, 1.1, 3.0, 10.0

Alg1.0, 1.1

IE1c

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N/A

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Econ12.3.3,

Hist11.8.7, 12.4.1

Economics12.3.3,

Hist12.4.1

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Competency-Based Components with the Academic Core Content Standards for the ACCOUNTING CLERK (BASICS) Course

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Content

Standards

Science

Content

Standards

History-

Social Science

Content

Standards

Q, PAYROLL RECORDS, TAXES, AND REPORTS – cont.

5. Use a calculator to compute regular and overtime hours for employees from timecards; compute gross salary.

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ALTERNATIVE HIGH SCHOOL

6. Use a calculator to compute net pay, complete the payroll register, and foot and prove the totals.
7. Journalize and post payroll transactions.
8. Prepare payroll tax reports.
9. Use a microcomputer to create, save, and print a payroll register.
10. Use a microcomputer to retrieve and print individual employee payroll accounts.
11. Use a microcomputer to retrieve a completed weekly payroll record and print payroll checks.
12. Pass a test on preparing payroll transactions and reports, and pass a test auditing microcomputer output.

(10 hours)

L/S1.1, 1.3, 1.7, 2.2b,

f, 2.6c

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L/S1.1, 1.3, 1.7, 2.2b,

f, 2.6c,

W1.1, 2.3b, f, 2.6c,

W/O 1.1-1.4

Alg1.0, 1.1, 3.0, 10.0

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IE1c (5

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Hist11.8.7 (5

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Econ12.3.3,

Hist11.8.7, 12.4.1

Hist11.8.7

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R. UNCOLLECTIBLE ACCOUNTS RECEIVABLE

Estimate and record uncollectible accounts.

1. Define terms related to uncollectible accounts.
2. Discuss uncollectible account concepts.
3. Figure estimated bad debt expenses.
4. Record and post uncollectible account entries.
5. Record and post uncollectible accounts, using the allowance method.
6. Record the receipt of a payment for an account that was previously written off as uncollectible.
7. Pass a test on recording entries for uncollectible accounts.

(3 hours)

L/S1.7, 2.2b, f, 2.6c

L/S1.1, 1.7, 2.2b, c, f,

2.6c

YOUTH OPPORTUNITIES UNLIMITED ALTERNATIVE HIGH SCHOOL

L/S1.1, 1.3, 1.7, 2.2b,
f, 2.6c

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L/S1.1, 1.3, 1.7, 2.2b,
f, 2.6c,

W1.1, 2.3b, f, 2.6c,

W/O 1.1-1.4

N/A

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Alg1.0, 1.1, 3.0, 10.0

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IE1c

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N/A

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Hist11.8.7

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**Competency-Based Components with the Academic Core Content Standards
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Standards

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S. PLANT ASSETS AND DEPRECIATION

Record the purchase, depreciation, and disposal of plant assets.

1. Define plant assets and depreciation terms.
2. Discuss plant assets and depreciation concepts.
3. Figure depreciation expense and book value of a plant asset.
4. Record plant asset information in a plant asset record file.
5. Record journal entries for plant assets and depreciation.
6. Pass a test on recording the purchase, depreciation, and disposal of plant assets.

(3 hours)

L/S1.7, 2.2b, f, 2.6c

L/S1.1, 1.7, 2.2b, f,

2.6c

L/S1.1, 1.7, 2.2b, c, f,

2.6c

L/S1.1, 1.3, 1.7, 2.2b,

f, 2.6c

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L/S1.1, 1.3, 1.7, 2.2b,

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f, 2.6c,
W1.1, 2.3b, f, 2.6c,
W/O 1.1-1.4
Alg1.0, 1.1, 3.0, 10.0,
15.0
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Alg1.0, 1.1
Alg1.0, 1.1, 3.0, 10.0,
15.0
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Hist11.8.7
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T. NOTES AND INTEREST

Prepare a promissory note; determine interest due on notes payable and notes receivable.

1. Define terms related to promissory notes and interest.
2. Discuss concepts and practices used with notes and interest.
3. Record notes payable and notes receivable transactions determining the correct interest due.
4. Pass a test on the determination of interest due for notes payable and notes receivable.

(3 hours)

L/S1.7, 2.2b, f, 2.6c
L/S1.1, 1.7, 2.2b, c, f,
2.6c

L/S1.1, 1.3, 1.7, 2.2b,
f, 2.6c

L/S1.1, 1.3, 1.7, 2.2b,
f, 2.6c,

W1.1, 2.3b, f, 2.6c,
W/O 1.1-1.4
Alg1.0, 1.1, 3.0, 10.0,
15.0
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N/A
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Hist11.8.7
Hist11.8.7

U. ACCRUED ITEMS

Record journal entries for accrued revenue and accrued expenses.

1. Define accrued revenue and accrued expenses.
2. Discuss concepts and practices related to accrued revenue and accrued expenses.

L/S1.7, 2.2b, f, 2.6c
L/S1.1, 1.7, 2.2b, c, f,
2.6c

Alg1.0, 1.1, 3.0, 10.0,
15.0
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YOUTH OPPORTUNITIES UNLIMITED ALTERNATIVE HIGH SCHOOL

IE1c

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**Competency-Based Components with the Academic Core Content Standards
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Standards

Science

Content

Standards

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Social Science

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Standards

U. ACCRUED ITEMS – cont.

3. Record adjusting and closing entries for accrued revenue and accrued expenses.

4. Pass a test on recording entries for accrued revenue and expenses.

(3 hours)

L/S1.1, 1.3, 1.7, 2.2b,

f, 2.6c

L/S1.1, 1.3, 1.7, 2.2b,

f, 2.6c,

W1.1, 2.3b, f, 2.6c,

W/O 1.1-1.4

Alg1.0, 1.1, 3.0, 10.0,

15.0

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IE1c

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Hist11.8.7

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V. END-OF-FISCAL PERIOD FOR A CORPORATION

Distribute dividends to stockholders; prepare a worksheet and financial statements manually and on a computer.

1. Discuss concepts for a corporation's end-of-fiscal period.

2. Journalize the declaration and payment of a dividend.

3. Plan end-of-fiscal period adjustments.

4. Complete a worksheet.

5. Prepare financial statements manually or on a microcomputer.

6. Pass a test on recording dividends and preparing end-of-fiscal period statement for a corporation, and pass a test auditing computer out-put.

(8 hours)

L/S1.1, 1.7, 2.2b, c, f,

2.6c

L/S1.1, 1.3, 1.7, 2.2b,

f, 2.6c

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L/S1.1, 1.3, 1.7, 2.2b,

f, 2.6c,

W1.1, 2.3b, f, 2.6c,

W/O 1.1-1.4

Alg1.0, 1.1, 3.0, 10.0

Alg1.0, 1.1, 3.0, 10.0,

YOUTH OPPORTUNITIES UNLIMITED ALTERNATIVE HIGH SCHOOL

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IE1c

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Hist11.8.7

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W. PETTY CASH SYSTEM

Establish and maintain a petty cash system.

1. Define terms used in petty cash system.

2. Discuss concepts and practices for a petty cash system.

3. Discuss the concepts of a voucher system in relationship to petty cash disbursement.

4. Establish a petty cash fund.

5. Record petty cash fund payments in a petty cash record journal.

6. Replenish and balance a petty cash fund.

L/S1.7, 2.2b, f, 2.6c

L/S1.1, 1.7, 2.2b, c, f,

2.6c

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L/S1.1, 1.3, 1.7, 2.2b,

f, 2.6c

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N/A

Alg1.0, 1.1, 3.0, 10.0

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Hist11.8.7

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**Competency-Based Components with the Academic Core Content Standards
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ALTERNATIVE HIGH SCHOOL

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W. PETTY CASH SYSTEM – cont.

7. Determine if a petty cash fund is short or over.
8. Establish and replenish a petty cash fund using a cash payments journal.
9. Pass a test on the establishment and maintenance of a petty cash fund.

(3 hours)

L/S1.1, 1.3, 1.7, 2.2b,
f, 2.6c

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Alg1.0, 1.1, 3.0, 10.0

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IE1c

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Hist11.8.7"

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X. INVENTORY SYSTEM

Record inventory using the various inventory systems.

1. Define inventory terms.
2. Discuss concepts of an inventory system.
3. Determine the cost of merchandise inventory using the "FIFO" (first in, first out), "LIFO" (last in, first out), and weighted average methods.
4. Estimate the cost of merchandise inventory using the gross profit method.
5. Pass a test utilizing the various methods of determining inventory.

(3 hours)

L/S1.7, 2.2b, f, 2.6c

L/S1.1, 1.7, 2.2b, f,
2.6c

L/S1.1, 1.3, 1.7, 2.2b,
f, 2.6c

L/S1.1, 1.3, 1.7, 2.2b,
f, 2.6c

L/S1.1, 1.3, 1.7, 2.2b,
f, 2.6c,

W1.1, 2.3b, f, 2.6c,

W/O 1.1-1.4 (5

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Alg1.0, 1.0, 3.0, 10.0

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IE1c

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Hist11.8.7

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Y. EMPLOYABILITY SKILLS

Demonstrate competency in decision-making, problem-solving, working with people and job search and acquisition skills.

1. Describe the effect of physical traits on fellow employees.
2. Discuss the effect of personality traits on fellow employees and the public: courtesy, cooperation, loyalty, patience, dependability, fairness, tact, flexibility, honesty, sincerity, optimism and sense of humor.

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ALTERNATIVE HIGH SCHOOL

3. Describe the effect of job traits on fellow employees and the public: accuracy, adaptability, efficiency, following directions, good judgment, punctuality, reliability, teamwork, trustworthiness.
4. Evaluate human relations skills; prepare a plan for improvement.
5. Discuss successful interpersonal relations on the job; analyze the effect of one's decisions on others, and the effect of completing work outside one's own area of responsibility.

R1.1, W 1.1, 1.2,
W/O1.1-1.5,
L/S1.3, 1.6, 1.8, 1.9,
2.2f, 2.6a-c
W/O1.1-1.3,
L/S 1.1, 1.3, 1.4, 1.5,
1.6,1.7,1.9, 2.3f,2.5a-c
R1.1, W 1.1, 1.2,
W/O1.1-1.5,
L/S1.3, 1.6,
1.8,1.9,2.2f, 2.6a-c
R1.1, 2.3, 2.5, W1.1,
1.2, 2.3a-f, 2.4a-d,
W/O1.1-1.5,
L/S 1.1, 1.3, 1.6, 1.8,
2.2a-c, 2.2e-f, 2.5c-d,
2.6a-c
W/O1.1-1.3,
L/S 1.1, 1.3, 1.4, 1.5,
1.6, 1.7, 1.9, 2.3f,
2.5a-c (5
Alg1.0, 1.1
N/A
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IE1c
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N/A
Econ12.4.2
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Competency-Based Components with the Academic Core Content Standards for the ACCOUNTING CLERK (BASICS) Course

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Y. EMPLOYABILITY SKILLS – cont.

6. Describe procedures used in solving job-related problems.
7. Discuss how emotions and other conditions could influence one's decision-making.

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ALTERNATIVE HIGH SCHOOL

8. Describe the steps in a job search.
9. Write a résumé and cover letter; discuss the value of résumés and personal networking in obtaining employment.
10. Complete a job application form legibly.
11. Demonstrate work habits: punctuality and regular attendance.
12. Discuss job interview preparation: dress, references, resume, transcripts, work permit, interview, and follow-up.
13. Participate in a mock interview as an applicant and discuss employee's point of view.
14. Participate in a mock interview as an employer and discuss employer's point of view.
15. Discuss civil, age and equal rights in employment and what constitutes discriminatory hiring practices.
16. Discuss employer's rights: attendance, punctuality, attitude, grooming, honesty, industrial safety, substance abuse.
17. Describe statutory, compensatory and employer-sponsored benefits.
18. Define gross/net pay; federal, state, FICA, SDI taxes and the W-4 form.
19. Discuss customer service as a method of building permanent relationships between the organization and the customer.

(2 hours)

R1.1, W 1.1, 1.2,

W/O1.1-1.5,

L/S1.3, 1.6, 1.8, 1.9,

2.2f, 2.6a-c

W/O1.1-1.3,

L/S 1.1, 1.3, 1.4, 1.5,

1.6,1.7,1.9, 2.3f,2.5a-c

R1.1, W 1.1, 1.2,

W/O1.1-1.5,

L/S1.3, 1.6, 1.8, 1.9,

2.2f, 2.6a-c

W (11-12) 2.5a-c

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R1.1, W 1.1, 1.2,

W/O1.1-1.5,

L/S1.3, 1.6, 1.8, 1.9,

2.2f, 2.6a-c

W/O1.1-1.3,

L/S 1.1, 1.3, 1.4, 1.5,

1.6,1.7,1.9, 2.3f,2.5a-c

R1.1, 2.1, W1.1, 1.2,

W/O1.1-1.3,

L/S1.1, 1.3, 1.6, 2.2f,

2.3c-e

R1.1, 2.1, W1.1, 1.2,

W/O1.1-1.3,

L/S1.1, 1.3, 1.6, 2.2f,

2.3a-g

W/O1.1-1.3,

L/S 1.1, 1.3, 1.4, 1.5,

1.6, 1.7, 1.9, 2.3f,

2.5a-c (15

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R1.1, W 1.1, 1.2,

W/O1.1-1.5,

L/S1.3, 1.6, 1.8, 1.9,

2.2f, 2.6a-c

R1.1, 1.3, W 1.1, 1.2,

2.6a-c, W/O 1.1-1.4,

L/S1.3, 2.2 f, 2.6a-c

W/O1.1-1.3, L/S 1.1,

1.3, 1.4, 1.5, 1.6, 1.7,

1.9, 2.3f, 2.5a-d

N/A

YOUTH OPPORTUNITIES UNLIMITED ALTERNATIVE HIGH SCHOOL

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Alg1.0, 1.1

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IE1c

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Econ12.4.2

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N/A

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Hist11.10.6-7 (15

Econ12.4.2

Econ12.4.3

Econ12.3.3,

Hist12.4.1

Econ12.4.2

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Competency-Based Components with the Academic Core Content Standards for the ACCOUNTING CLERK (BASICS) Course

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Science

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Standards

History-

Social Science

Content

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Z. FINAL EVALUATION

1. Pass an application test on all phases of computerized accounting using a microcomputer with at least 80% accuracy.
(1 hour)
L/S1.1, 1.3, 1.7, 2.2b,
f, 2.6c,

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W1.1, 2.3b, f, 2.6c,
W/O 1.1-1.4 (5)
Alg1.0, 1.1, 3.0, 10.0,
15.0
IE1c, d
Hist11.8.7

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SUGGESTED INSTRUCTIONAL MATERIALS AND OTHER RESOURCES

TEXTBOOKS

Swanson, Robert E., Kenton E. Ross, and Robert D. Hanson, Century 21 Accounting First Year Course. 5th Edition, South-Western Publishing Company, 1991.

Eason, Susan and Mary E. Burnet. Essentials of Accounting. South-Western Publishing Company, College Division, 1991.

Blanc, Iris. Quick Reference Guide Lotus 123. Dictation Disc Company, 1993.

Allen, Warren W. and Dale H. Klooster. Automated Accounting for the Microcomputer. Southwestern Publishing Company, 1993.

MULTI-MEDIA

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RESOURCE PERSONS

Advisory Committee Members

Employment Development Department

Business Education Advisor

State Department of Education Regional Supervisor

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TEACHING STRATEGIES AND EVALUATION METHODS AND PROCEDURES

A. Lecture and Discussion

B. Demonstrations

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- C. Individualized Instruction
- D. Multimedia Presentations
- E. Peer Teaching
- F. Cooperative Learning
- G. Critical Thinking and Listening Skills Exercises
- H. Development of Employability Skills
- 1. Career Planning—Demonstrate competency in career planning.
- 2. Job Search and Acquisition Skills—Demonstrate competency in job search and acquisition skills.
- 3. Leadership Skills—Demonstrate awareness of leadership skills.
- 4. Listening and Speaking Skills—Show competency in listening and speaking skills.
- 5. Reading Skills—Demonstrate competency in reading skills.
- 6. Writing Skills—Demonstrate competency in writing skills.
- 7. Human Relations—Demonstrate competency in working with people.
- 8. Decision-Making and Problem-Solving—Demonstrate competency in decision-making and problem-solving.

TEACHER TIPS

- A. Provide your students with challenging exercises that relate to real business cases.
- B. Encourage peer help. When continuing students assist new trainees, they have the opportunity to review a process and to practice verbal skills necessary for employment interviewing.
- C. Teach flexibility—new software versions come on the market daily. Emphasize that students will be learning a “process” rather than specific software. When students find that you, too, do not know everything, they tend to be less afraid of the computer and begin to learn more rapidly.
- D. Use discussion of something like the Internet to tie groups together once a week for lecture and discussion. Class interaction and socialization are necessary to maintain interest and attendance.
- E. To build interviewing confidence, once a week have students discuss how they created the text assignments- “bring their portfolios to life.”
- F. Teach “on your feet” not “from your seat;” speak with and check each student’s progress a minimum of two times each hour.
- G. Teach your students how to perform a procedure—do not do it for them.

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TEACHING STRATEGIES AND EVALUATION

(cont.)

EVALUATION

- A. Basic accounting procedures—Pass a test covering development of chart of accounts and a beginning balance sheet, and recording and posting an opening entry for a cash-sales proprietorship.
- B. Debits and credits—Pass a test analyzing transactions into debits and credits.
- C. Journal—Pass a test analyzing and recording transactions in a journal.
- D. General ledger—Pass a test posting from a journal to a general ledger.
- E. Worksheet—Pass a test completing a worksheet with adjustments.
- F. Financial statements—Pass a test preparing a balance sheet and income statement.
- G. Adjusting and closing entries—Pass a test recording and posting, adjusting and closing entries: prepare a post-closing trail balance.
- H. Banking—Pass a test that covers banking procedures.
- I. Computerized accounting--Pass a test auditing computer output.
- J. Accounts payable--Pass a test recording transactions for accounts payable using special journals.
- K. Accounts receivable--Pass a test recording transactions for accounts receivable using special journals.
- L. Accounts payable subsidiary ledger--Pass a test posting from purchases, general and cash

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payments journals to the general ledger and accounts payable subsidiary ledger.

M. Accounts receivable subsidiary ledger--Pass a test posting from the sales, cash receipts, and general journal to the general ledger and accounts receivable subsidiary ledger; prepare a schedule of accounts receivable.

N. Financial statements for a partnership--Pass a test on the preparation of a worksheet, an income statement, distribution of net income, capital statement, and balance sheet; pass a test auditing microcomputer output.

O. Discounts and returns and allowances--Pass a test on journalizing and posting discounts and returns and allowances transcriptions.

P. Payroll records, taxes, and reports--Pass a test on preparing payroll transactions and reports; pass a test auditing microcomputer output.

Q. Uncollectible accounts receivable--Pass a test on recording entries for uncollectible accounts.

R. Plant assets and depreciation--Pass a test on recording the purchase, depreciation, and disposal of plant assets.

S. Notes and interest--Pass a test on the determination of interest due for notes payable and notes receivable.

T. Accrued items--Pass a test on recording entries for accrued revenue and expenses.

U. End-of-fiscal period for a corporation--Pass a test on recording dividends and preparing end-of-fiscal-period statements for a corporation; pass a test auditing computer output.

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TEACHING STRATEGIES AND EVALUATION

(cont.)

V. Petty cash system--Pass a test on the establishment and maintenance of a petty cash fund.

W. Inventory system--Pass a test utilizing the various methods of determining inventory.

X. Final evaluation--Pass an application test on all phases of computerized accounting using a microcomputer with at least 80% accuracy.

Y. Employment readiness--Successful completion of the Accounting Clerk State Employment Readiness Test.

Statement for Civil Rights

All educational and vocational opportunities are offered without regard to race, color, national origin, gender, or physical disability.

COMPETENCY VERIFICATION

Accounting Clerk (Basics) – Course #: 61-10-50

Course Hours: 120

Course Description

The Division of Adult and Career Education's Finance Career Pathway for Accounting is designed to cover the principles and processes involved in double-entry accounting systems. It deals with accounting cycles and specialized accounting functions. It includes the use of calculators and microcomputers

to process financial information and produce reports using appropriate software to develop electronic spreadsheets.

The competencies in this course are aligned with the California High School Academic Content Standards.

This certificate verifies that the student has met the minimal competencies in the following areas:

- INTRODUCTION • ACCOUNTS RECEIVABLE SUBSIDIARY LEDGER
- BASIC ACCOUNTING PROCEDURES • FINANCIAL STATEMENTS FOR A PARTNERSHIP
- DEBITS AND CREDITS • DISCOUNTS, RETURNS AND ALLOWANCES
- JOURNAL • PAYROLL RECORDS, TAXES, AND REPORTS

YOUTH OPPORTUNITIES UNLIMITED ALTERNATIVE HIGH SCHOOL

- GENERAL LEDGER • UNCOLLECTIBLE ACCOUNTS RECEIVABLE
- WORKSHEET • PLANT ASSETS AND DEPRECIATION
- FINANCIAL STATEMENTS • NOTES AND INTEREST
- ADJUSTING AND CLOSING ENTRIES • ACCRUED ITEMS
- BANKING • END-OF-FISCAL PERIOD FOR A CORPORATION
- COMPUTERIZED ACCOUNTING • PETTY CASH SYSTEM
- ACCOUNTS PAYABLE • INVENTORY SYSTEM
- ACCOUNTS RECEIVABLE • EMPLOYABILITY SKILLS
- ACCOUNTS PAYABLE SUBSIDIARY LEDGER • FINAL EVALUATION

Division of Adult and Career Education's Mission Statement:

We are an adult and career education system whose mission is to provide the diverse population we serve with quality lifelong educational opportunities that will empower each student to contribute to and benefit from an ever-changing society.