Job Title: Accounting Clerk

Career Pathway: Financial Services

Industry Sector: Business and Finance

O*NET-SOC CODE: 43-3031.00

CBEDS Title: Accounting/Computer Accounting

CBEDS No.: 4600

71-10-80

Accounting Clerk (Upgrade)

Credits: 10

Course Description:
This competency-based course introduces the principles and processes in manual accounting prior to computerized systems and cycle. It includes automated accounting (calculators and computers used for recording and reporting), critical thinking/problem solving, employability skills, assessment of skills, and ethical decision-making skills which prepare individuals for employment in accounting and related occupations. The competencies in this course are aligned with the California High School Academic Content Standards and the California Career Technical Education Model Curriculum Standards.

Prerequisites:
Enrollment requires successful completion of Accounting coursework and Typist: Keyboarding (71-50-88). Completion of or concurrent enrollment in advanced typing and formatting with a demonstrated proficiency of 40 words per minute on a five-minute timed writing is also required.

NOTE: For Perkins purposes this course has been designated as a capstone course.

This course cannot be repeated once a student receives a Certificate of Completion.
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; SCCR 10508 [b]; Adult Education Handbook for California [1977], Section 100)

**COURSE OUTLINE COMPONENTS**

**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.

**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 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.
COURSE OUTLINE COMPETENCY-BASED COMPONENTS
(continued)

COURSE OUTLINE COMPONENTS

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 Adults with Disabilities.

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 work-based 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.

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. Instructors 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, and simulations), paper and pencil exams, and standardized tests.

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.
ACKNOWLEDGMENTS

Thanks to ALEJANDRA SALCEDO and LUZ GRANADOS for developing and editing this course outline. Acknowledgment is also given to ERICA ROSARIO for designing the original artwork for the course covers.

ANA MARTINEZ
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Career Technical Education

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Division of Adult and Career Education

APPROVED:

JOE STARK
Executive Director
Division of Adult and Career Education
CALIFORNIA CAREER TECHNICAL EDUCATION MODEL CURRICULUM STANDARDS
Business and Finance Industry Sector
Knowledge and Performance Anchor Standards

1.0 Academics
Analyze and apply appropriate academic standards required for successful industry sector pathway completion leading to postsecondary education and employment. Refer to the Business and Finance academic alignment matrix for identification of standards.

2.0 Communications
Acquire and accurately use Business and Finance sector terminology and protocols at the career and college readiness level for communicating effectively in oral, written, and multimedia formats.

3.0 Career Planning and Management
Integrate multiple sources of career information from diverse formats to make informed career decisions, solve problems, and manage personal career plans.

4.0 Technology
Use existing and emerging technology to investigate, research, and produce products and services, including new information, as required in the Business and Finance sector workplace environment.

5.0 Problem Solving and Critical Thinking
Conduct short, as well as more sustained, research to create alternative solutions to answer a question or solve a problem unique to the Business and Finance sector using critical and creative thinking, logical reasoning, analysis, inquiry, and problem-solving techniques.

6.0 Health and Safety
Demonstrate health and safety procedures, regulations, and personal health practices and determine the meaning of symbols, key terms, and domain-specific words and phrases as related to the Business and Finance sector workplace environment.

7.0 Responsibility and Flexibility
Initiate, and participate in, a range of collaborations demonstrating behaviors that reflect personal and professional responsibility, flexibility, and respect in the Business and Finance sector workplace environment and community settings.

8.0 Ethics and Legal Responsibilities
Practice professional, ethical, and legal behavior, responding thoughtfully to diverse perspectives and resolving contradictions when possible, consistent with applicable laws, regulations, and organizational norms.

9.0 Leadership and Teamwork
Work with peers to promote divergent and creative perspectives, effective leadership, group dynamics, team and individual decision making, benefits of workforce diversity, and conflict resolution as practiced in the Future Business Leaders of America (FBLA) career technical student organization.

10.0 Technical Knowledge and Skills
Apply essential technical knowledge and skills common to all pathways in the Business and Finance sector, following procedures when carrying out experiments or performing technical tasks.

11.0 Demonstration and Application
Demonstrate and apply the knowledge and skills contained in the Business and Finance anchor standards, pathway standards, and performance indicators in classroom, laboratory, and workplace settings, and through the Future Business Leaders of America (FBLA) career technical student organization.
**Business and Finance**  
**Pathway Standards**

**B. Financial Services Pathway**

Financial services are an essential aspect of every business institution and organization. Students in this pathway investigate the field of financial management, including how it is impacted by industry standards as well as economic, financial, technological, international, social, legal, and ethical factors. Students formulate and interpret financial information for use in financial management decision making, such as compliance and risk management. This pathway may include programs of study for accounting, banking, securities and investments, and other financial specializations.

**Sample occupations associated with this pathway:**
- Accounts Payable Clerk
- Investment Consultant
- Tax Preparer
- Auditor
- Accountant

B1.0 Create and use budgets to guide financial decision making.

B2.0 Explain how the application of Generally Accepted Accounting Principles (GAAP) impacts the recording of transactions and the preparation of financial statements.

B3.0 Interpret financial formulas commonly found in financial institutions to aid in the growth and stability of financial services.

B4.0 Interpret financial data, analyze results, and make sound business decisions to promote a financially healthy business.

B5.0 Evaluate the impact of federal, state, and local regulations on financial management decisions.

B6.0 Apply economic concepts as they relate to financial services.

B7.0 Explain the concepts, role, and importance of international finance and risk management.

B8.0 Evaluate the variety, nature, and diversity of investment vehicles and the elements that contribute to financial growth and success.

B9.0 Evaluate financial services providers and explore the duties and activities of financial service careers.
# COMPETENCY-BASED COMPONENTS for the Accounting Clerk (Upgrade) Course

<table>
<thead>
<tr>
<th>COMPETENCY AREAS AND STATEMENTS</th>
<th>MINIMAL COMPETENCIES</th>
<th>STANDARDS</th>
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</thead>
<tbody>
<tr>
<td>A. ORIENTATION AND SAFETY</td>
<td>1. Describe the scope and purpose of the course.</td>
<td>Career Ready Practice: 2, 5, 6, 7</td>
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<tr>
<td></td>
<td>2. Describe classroom policies and procedures.</td>
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<td>3. Describe the importance of prioritizing work.</td>
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<td>4. Describe classroom and workplace first aid and emergency procedures.</td>
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<td>5. Describe the different occupations in the Finance and Business Industry Sector which have an impact on the role of the accountant.</td>
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<td>6. Describe the purpose of the California Occupational Safety and Health Administration (Cal/OSHA) and its laws governing accountants.</td>
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<td>7. Describe software copyright laws as they pertain to computers.</td>
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<td>8. Define ergonomics.</td>
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<td>9. Describe and demonstrate sound ergonomic practices in organizing one’s workspace.</td>
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<td>10. Describe causes, effects, and preventive measures for repetitive strain injuries.</td>
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<td>11. Describe and demonstrate correct typing technique and posture.</td>
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<td>12. Describe and demonstrate proper keyboard and monitor angle.</td>
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<td>13. Describe the benefits of periodic breaks to stretch and relax.</td>
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<td>14. Describe and demonstrate a variety of stretches involving the wrists, neck and shoulders.</td>
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<td>15. Describe and demonstrate the proper way to hold and move a mouse without gripping it hard or squeezing it.</td>
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<td>16. Compare keyboard equivalent commands to mouse movements.</td>
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<td>17. Pass the safety test with 100% accuracy.</td>
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<td>(3 hours)</td>
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<tr>
<td>B. ACCOUNTING PRINCIPLES AND CONCEPTS</td>
<td>1. Match a list of basic accounting terms with definitions.</td>
<td>Career Ready Practice: 1, 2, 5, 7, 8, 12</td>
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<tr>
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<td>2. Match a list of accounts with account classifications.</td>
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<td></td>
<td>3. Describe the journal used for each of a designated number of transactions.</td>
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<td>4. Enter cash transactions for a service-type business in a columnar journal, and balance and rule the journal.</td>
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<td>5. Post transactions from a journal to a ledger, complete past references, foot the ledger, and prepare a trial balance.</td>
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<td>6. Describe how common accounting errors can be detected.</td>
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<td>7. Extend worksheet trial balances to other columns and complete and balance the worksheet.</td>
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<td>(71-10-80)</td>
<td>WeAreDACE.Org</td>
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<tr>
<td><strong>C. TRANSACTION ANALYSIS</strong>&lt;br&gt;Analyze structure and sequence of the accounting cycle.</td>
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<td><strong>(10 hours)</strong></td>
<td>8. Describe the manual accounting procedures for which computers would be justified.</td>
<td>Technical Knowledge and Skills: 10.1, 10.5, 10.6, 10.8</td>
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<td>9. Describe the procedures to use for situations involving ethics.</td>
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<td>10. Describe the importance of establishing a good business relationship with vendors.</td>
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<td>11. Apply correct accounting concepts, procedures, and control systems to business situations.</td>
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<td><strong>STANDARDS</strong></td>
<td><strong>CTE Pathway:</strong> B2.1, B8.5</td>
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<tr>
<td><strong>D. JOURNALIZING AND POSTING</strong>&lt;br&gt;Journalize and post with accuracy.</td>
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<td><strong>(15 hours)</strong></td>
<td>1. Describe types of journals and their uses.</td>
<td>Career Ready Practice: 1, 5</td>
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<td>2. Select accounts affected by transactions involving the payment of accounts payable, including a discount for prompt payment and allowance for damaged goods, and record the transactions in the general journal.</td>
<td>CTE Anchor: Communications: 2.5</td>
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<td></td>
<td>3. Describe the process for aging accounts receivable and determining when an account is uncollectible.</td>
<td>Problem Solving and Critical Thinking: 5.4</td>
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<td>4. Write a general journal entry to write off uncollectible accounts using the allowance method.</td>
<td>Technical Knowledge and Skills: 10.1, 10.5</td>
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<td>5. Balance accounts receivable “T” accounts and prepare a schedule of accounts receivable.</td>
<td>CTE Pathway: B2.2</td>
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<td>7. Explain the benefits of using control accounts and subsidiary ledgers.</td>
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<td>8. Explain the advantages and disadvantages of a ledgerless accounts receivable or payable system.</td>
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<tr>
<td><strong>E. WORKSHEET PROCEDURES</strong></td>
<td></td>
<td>Career Ready Practice: 1, 5, 11</td>
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<tr>
<td>Identify and define worksheet procedures.</td>
<td></td>
<td>CTE Anchor: Communications: 2.5 Technology: 4.3 Problem Solving and Critical Thinking: 5.1 Technical Knowledge and Skills: 10.1, 10.5, 10.10</td>
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<tr>
<td></td>
<td>1. Complete the extensions from the trial balance columns on a worksheet for a small business operating on a cash basis and balance the columns.</td>
<td>CTE Pathway: B2.2</td>
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<td>2. Make required adjustments on a worksheet containing a completed trial balance and balance the adjustment columns.</td>
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<td>3. Extract required data from a completed worksheet and prepare an income statement, a capital statement, and a balance sheet.</td>
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<td>4. Refer to the data on a worksheet and write general journal entries for the adjusting and closing entries.</td>
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<td>5. Post adjusting and closing entries from the general journal to the ledger accounts, foot and rule the ledger accounts, and prepare a post-closing trial balance.</td>
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<td>6. Compute the adjustment for two accrued expense accounts and write the general journal entries.</td>
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<td>7. Compute deferred revenue at the end of the account period and write the general journal entry.</td>
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<td>8. Compare straight line and declining balance depreciation methods.</td>
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<td>9. Make adjusting entries for depreciation on assets and balance the adjusted columns.</td>
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<td>10. Prepare worksheets with accuracy.</td>
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<td>(15 hours)</td>
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<td><strong>F. FINANCIAL STATEMENTS</strong></td>
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<td>Career Ready Practice: 1, 2, 5</td>
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<td>Describe and prepare financial statements.</td>
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<td>CTE Anchor: Communications: 2.5 Problem Solving and Critical Thinking: 5.4 Technical Knowledge and Skills: 10.1, 10.3, 10.5, 10.10</td>
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<td></td>
<td>1. Name the components of a balance sheet.</td>
<td>CTE Pathway: B1.1, B2.2, B4.3, B6.1</td>
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<tr>
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<td>2. Describe an income statement.</td>
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<td>3. Describe an expense statement.</td>
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<td>4. Prepare a financial statement with accuracy.</td>
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<td>5. Extract required data from a completed worksheet and prepare an income and expense statement and a balance sheet.</td>
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<td>COMPETENCY AREAS AND STATEMENTS</td>
<td>MINIMAL COMPETENCIES</td>
<td>STANDARDS</td>
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| G. BANKING PROCEDURES AND PETTY CASH ACCOUNTING | 1. Define the following:  
   a. journal  
   b. debit  
   c. credit  
   d. entry  
   e. journal  
   f. business transaction  
   g. single entry bookkeeping  
   h. double entry bookkeeping  
   i. journal transaction  
   2. Describe the importance of journalizing business transactions.  
   3. Describe the following information included in a general journal:  
      a. date of the transaction  
      b. title of account credited which is indented several spaces  
      c. titles of account debited and credited  
      d. amount of each debit and credit  
      e. narration (explanation of the transaction)  
   4. Describe and demonstrate the following procedures:  
      a. opening and recording a journal entry  
      b. proving equality of debits and credits  
      c. proving cash  
      d. forwarding totals from one journal page to another  
   5. Post three totals from one journal page to another. | Career Ready Practice:  
   1, 2, 5  
   CTE Anchor:  
   Communications: 2.5  
   Problem Solving and Critical Thinking: 5.4  
   Technical Knowledge and Skills: 10.5, 10.10  
   CTE Pathway: B3.2, B8.2, B9.1 |
| (10 hours) | | |
| H. PAYROLL ACCOUNTING | 1. Describe various systems on which earnings are based.  
   2. Compute regular and overtime hours from a timecard and calculate the earnings.  
   3. Compute the earnings of an employee paid on a commission rate basis.  
   4. Describe the use of each document in the payroll process and information necessary for quarterly reports.  
   5. Describe each item on a list of withholdings and deductions commonly needed for payroll checks.  
   6. Describe the major steps in manual payroll preparation.  
   7. Record the payroll in the general journal.  
   8. Record the employer’s payroll tax in the general journal.  
   9. Perform the major steps in preparing a payroll. | Career Ready Practice:  
   1, 2, 5  
   CTE Anchor:  
   Communications: 2.5  
   Problem Solving and Critical Thinking: 5.4  
   Technical Knowledge and Skills: 10.5, 10.10  
   CTE Pathway: B3.2, B8.2, B9.1 |
<p>| (15 hours) | | |</p>
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</table>
| **I. COMPUTER APPLICATIONS**    | 1. Write the chart of accounts.  
|                                 | 2. Enter the opening entry.  
|                                 | 3. Enter transactions into the journal.  
|                                 | 4. Post the transactions from the journal to the ledger accounts.  
|                                 | 5. Prepare a trial balance.  
|                                 | 6. Journalize and post the adjusting entries.  
|                                 | 7. Print statements.  
|                                 | 8. Journalize and post the closing entries.  
|                                 | 10. Enter spreadsheet data, create and enter formulas, and save the file.  
|                                 | 12. Retrieve an income statement file and create a bar graph of major sections.  
|                                 | 13. Retrieve a spreadsheet file containing monthly expenses and create a pie graph of the expenses.  
|                                 | 14. Use a computer with accounting software and a data disk to perform teacher-directed accounting.  
|                                 | **(20 hours)** |
|                                 | **Career Ready Practice:** 1, 4, 5  
|                                 | **CTE Anchor:**  
|                                 | Technology: 4.1, 4.3  
|                                 | Problem Solving and Critical Thinking: 5.4  
|                                 | Technical Knowledge and Skills: 10.3, 10.5, 10.10  
|                                 | **CTE Pathway:** B3.3 |
| **J. EMPLOYABILITY SKILLS**     | 1. Describe employment strengths and weaknesses.  
|                                 | 2. Define career-related terms.  
|                                 | 3. Describe advantages and disadvantages of working in a small company or a large corporation.  
|                                 | 4. Identify advantages and disadvantages of working in a small or a large office.  
|                                 | 5. Describe the steps in a job search.  
|                                 | 6. Write a résumé and cover letter; discuss the value of résumés and personal networking in obtaining employment.  
|                                 | 7. Complete a job application form legibly.  
|                                 | 8. Describe work habits, punctuality, and regular attendance.  
|                                 | 10. Participate in a mock interview as an applicant and discuss applicant’s point of view.  
|                                 | 11. Participate in a mock interview as an employer and discuss employer’s point of view.  
|                                 | 12. Describe civil, age, and equal rights in employment and what constitutes discriminatory hiring practices.  
|                                 | 13. Describe employer’s rights.  
|                                 | 14. Describe statutory, compensatory, and employer sponsored benefits.  
|                                 | 15. Define gross/net pay; federal/state, FICA, SDI taxes; and the W-4 form.  
|                                 | 16. Describe importance of prioritizing tasks; explain need to be receptive to priority changes.  
|                                 | 17. Describe activities which increase job productivity.  
|                                 | 18. Describe types of clothing that project a successful image on the job or at a job interview.  

**Career Ready Practice:** 1, 2, 6, 7, 9, 10  
**CTE Anchor:**  
Communications: 2.5  
Health and Safety: 6.2  
Responsibility and Flexibility: 7.2, 7.7  
Technical Knowledge and Skills: 10.8  
**CTE Pathway:** B9.3
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<tr>
<td>19. Describe ways to improve own image.</td>
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<td>20. Describe the effect of physical traits on fellow employees and the public.</td>
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<td>21. Describe the effect of personality traits on fellow employees and the public.</td>
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<tr>
<td>22. Describe the effect of job traits on fellow employees and the public.</td>
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<td>23. Evaluate own human relations skills; prepare a plan for improvement.</td>
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<td>24. Describe successful interpersonal relations on the job; analyze effect of one’s decisions on others and the effect of completing work outside own area of responsibility.</td>
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<td>25. Describe procedures used in solving job-related problems.</td>
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<td>26. Describe how emotions and other conditions could influence one’s decision-making.</td>
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<tr>
<td>27. Describe customer service as a method of building permanent relationships between the organization and the customer.</td>
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<td>(12 hours)</td>
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**K. FINAL EVALUATION**

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<th>1. Pass a practical examination with a minimum of 80% accuracy.</th>
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**Career Ready Practice:**

1, 5

**CTE Anchor:**

Problem Solving and Critical Thinking: 5.4

Demonstration and Application: 11.1

**CTE Pathway:**

B2.2, B3.3
SUGGESTED INSTRUCTIONAL MATERIALS and OTHER RESOURCES

TEXTBOOKS


RESOURCES

Employer Advisory Board members

CDE Model Curriculum Standards for Business and Finance


COMPETENCY CHECKLIST
TEACHING STRATEGIES and EVALUATION

METHODS AND PROCEDURES

A. Lecture and discussion
B. Demonstrations and participations
C. Individualized instruction
D. Multimedia presentations
E. Peer teaching
F. Cooperative Learning
G. Critical Thinking and Listening Skills Exercises

EVALUATION

SECTION A – Orientation and Safety – Pass the safety test with 100% accuracy.

SECTION B – Accounting Principles and Concepts – Pass all assignments and exams on accounting principles and concepts with a minimum score of 80% or higher.

SECTION C – Transaction Analysis – Pass all assignments and exams on transaction analysis with a minimum score of 80% or higher.

SECTION D – Journalizing and Posting – Pass all assignments and exams on journalizing and posting with a minimum score of 80% or higher.

SECTION E – Worksheet Procedures – Pass all assignments and exams on worksheet procedures with a minimum score of 80% or higher.

SECTION F – Financial Statements – Pass all assignments and exams on financial statements with a minimum score of 80% or higher.

SECTION G – Banking Procedures and Petty Cash Accounting – Pass all assignments and exams on banking procedures and petty cash accounting with a minimum score of 80% or higher.

SECTION H – Payroll Accounting – Pass all assignments and exams on payroll accounting with a minimum score of 80% or higher.

SECTION I – Computer Applications – Pass all assignments and exams on computer applications with a minimum score of 80% or higher.

SECTION J – Employability Skills – Pass all assignments and exams on employability skills with a minimum score of 80% or higher.

SECTION K – Final Evaluation – Pass a practical examination with a minimum score of 80% or higher.
Statement for Civil Rights

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