

Student Name: _____

Date: _____

PROGRAM COMPETENCY PROFILE FOR CAREER TECHNICAL EDUCATION
Career Cluster: Business, Management and Administration

Program Name: Accounting Technology/Technician and Bookkeeping CIP: 520302

Effective 01/10

National Standard: National Business Education Association

Competencies (statement that provides the overview and defines the instructional area) Student will:	Knowledge, Content and Skills (what a student needs to know and be able to do and upon which they will be assessed) Student will:	NH Frameworks www.ed.state.nh.us/frameworks Science: S English Language Arts: LA Mathematics: M	Rating Scale -Sample Performance Assessments (Performance tasks the student needs to demonstrate in order to be rated proficient in meeting the competency) Student will:				
Understand and describe accounting regulations	1. Explain Generally Accepted Accounting Principles (GAAP). AAI 1. Planning: Explain the key elements of a long-term plan for a successful company. AAI 3. Finance: Explain the key components of financial management of a company.		<table border="1" style="width: 100%; text-align: center;"> <tr> <td>1</td><td>2</td><td>3</td><td>4</td> </tr> </table> For Example: -Discuss the use of Generally Accepted Accounting Principles (GAPP) - Research GAPP and create a report, presentation, or a compare/contrast chart analyzing one of the principles.	1	2	3	4
	1	2	3	4			
	2. Explain the impact of the Sarbanes-Oxley legislation (SOX).		<table border="1" style="width: 100%; text-align: center;"> <tr> <td>1</td><td>2</td><td>3</td><td>4</td> </tr> </table> For Example: -Discuss the use of Sarbanes-Oxley (SOX) - Research SOX and create a report or presentation on the impact of the legislation.	1	2	3	4
	1	2	3	4			
3. Explain the role of the Public Company Accounting Oversight Board (PCAOB).		<table border="1" style="width: 100%; text-align: center;"> <tr> <td>1</td><td>2</td><td>3</td><td>4</td> </tr> </table> For Example: -Discuss the role of the Public Company Accounting Oversight Board (PCAOB) - Research PCAOB and create a report describing the role of the PCAOB.	1	2	3	4	
1	2	3	4				
4. Explain International Financial Reporting Standards (IFRS).		<table border="1" style="width: 100%; text-align: center;"> <tr> <td>1</td><td>2</td><td>3</td><td>4</td> </tr> </table> For Example: -Discuss IFRS -Research and report IFRS	1	2	3	4	
1	2	3	4				

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Framework: Targeted= Framework aligns to competency Related= Framework supports competency * = NECAP Assessment Expectation

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Understand, analyze, classify, record, and summarize financial data	5. Explain the accounting cycle. AAI 1. Planning: Explain the key elements of a long-term plan for a successful company.		<table border="1"> <tr> <td>1</td> <td>2</td> <td>3</td> <td>4</td> </tr> </table> For Example: -List the elements of the Accounting Cycle -Perform the elements of the Accounting Cycle	1	2	3	4
	1	2	3	4			
	6. Demonstrate the effects of transactions on the accounting equation.		<table border="1"> <tr> <td>1</td> <td>2</td> <td>3</td> <td>4</td> </tr> </table> For Example: -Describe why the Accounting Equation has to balance. -Determine how transactions change an accounting equation -Prove the accounting equation	1	2	3	4
	1	2	3	4			
	7. Categorize and classify accounts.		<table border="1"> <tr> <td>1</td> <td>2</td> <td>3</td> <td>4</td> </tr> </table> For Example: -Complete a chart of accounts	1	2	3	4
	1	2	3	4			
8. Journalize and post transactions.		<table border="1"> <tr> <td>1</td> <td>2</td> <td>3</td> <td>4</td> </tr> </table> For Example: -Analyze, record and post transactions.	1	2	3	4	
1	2	3	4				
9. Review corporate annual reports.		<table border="1"> <tr> <td>1</td> <td>2</td> <td>3</td> <td>4</td> </tr> </table> For Example: -Discuss the types of annual reports and the use of financial ratios -Review samples of different companies annual reports	1	2	3	4	
1	2	3	4				
10. Prepare financial statements and utilize financial ratios. AAI 3. Finance: Explain the key components of financial management of a company.		<table border="1"> <tr> <td>1</td> <td>2</td> <td>3</td> <td>4</td> </tr> </table> For Example: -Prepare an income statement -Prepare a balance sheet -Discuss the use of financial ratios in accounting -Compare and contrast financial statement results to industry standards and make recommendations.	1	2	3	4	
1	2	3	4				

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Understand and identify cash controls	11. Explain cash internal control procedures. AAI 1. Planning: Explain the key elements of a long-term plan for a successful company.		<table border="1" style="width: 100%; text-align: center; border-collapse: collapse;"> <tr> <td style="width: 25%;">1</td> <td style="width: 25%;">2</td> <td style="width: 25%;">3</td> <td style="width: 25%;">4</td> </tr> </table> For Example: -Explain cash control procedures -Explain the nature of a voucher system -Prepare vouchers -Analyze, record and post entries using a voucher system	1	2	3	4
	1	2	3	4			
	12. Journalize and post entries to establish and replenish petty cash.		<table border="1" style="width: 100%; text-align: center; border-collapse: collapse;"> <tr> <td style="width: 25%;">1</td> <td style="width: 25%;">2</td> <td style="width: 25%;">3</td> <td style="width: 25%;">4</td> </tr> </table> For Example: -Analyze, record and post entries to establish and replenish petty cash -Prove petty cash	1	2	3	4
1	2	3	4				
13. Journalize and post entries related to banking activities. AAI 3. Finance: Explain the key components of financial management of a company.		<table border="1" style="width: 100%; text-align: center; border-collapse: collapse;"> <tr> <td style="width: 25%;">1</td> <td style="width: 25%;">2</td> <td style="width: 25%;">3</td> <td style="width: 25%;">4</td> </tr> </table> For Example: -Analyze and prepare different banking transactions including EFTs, debit/credit cards, dishonored checks, deposit slips, checks and bank fees - Analyze, record and post transactions -Prepare different types of check endorsements -Analyze and record the process of voided checks	1	2	3	4	
1	2	3	4				

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Understand and perform accounting functions specific to a service and merchandising business	14. Explain the characteristics of a service business and a merchandising business. AAI 1. Planning: Explain the key elements of a long-term plan for a successful company. AAI 2. Management: Discuss the different forms of management and ownership within this industry. AAI 6. Labor Issues: Explain the employees' and employers' rights and responsibilities in this industry.		<table border="1" style="width: 100%; text-align: center; border-collapse: collapse;"> <tr> <td style="width: 25px;">1</td> <td style="width: 25px;">2</td> <td style="width: 25px;">3</td> <td style="width: 25px;">4</td> </tr> </table> For Example: -Compare/contrast the differences and similarities between a service business and a merchandising business	1	2	3	4
	1	2	3	4			
15. Explain the concept of, and demonstrate the use for, a general journal as well as a special or combination journal. AAI 3. Finance: Explain the key components of financial management of a company.		<table border="1" style="width: 100%; text-align: center; border-collapse: collapse;"> <tr> <td style="width: 25px;">1</td> <td style="width: 25px;">2</td> <td style="width: 25px;">3</td> <td style="width: 25px;">4</td> </tr> </table> For Example: -Compare/contrast the differences and similarities between general and special, and combination journals -Analyze, record and post transactions into the appropriate journal and ledger	1	2	3	4	
1	2	3	4				
Understand and perform accounts payable and accounts receivable functions	16. Analyze, record and post accounts payable and accounts receivable transactions. AAI 1. Planning: Explain the key elements of a long-term plan for a successful company.		<table border="1" style="width: 100%; text-align: center; border-collapse: collapse;"> <tr> <td style="width: 25px;">1</td> <td style="width: 25px;">2</td> <td style="width: 25px;">3</td> <td style="width: 25px;">4</td> </tr> </table> For Example: -Analyze and record purchase and sales transactions and post to subsidiary ledger taking into consideration the contra accounts	1	2	3	4
1	2	3	4				

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	17. Prepare an accounts payable schedule and an accounts receivable schedule and compare to their controlling accounts. AAI 3. Finance: Explain the key components of financial management of a company.		<table border="1"> <tr> <td>1</td><td>2</td><td>3</td><td>4</td> </tr> </table> For Example: -Prepare accounts payable and accounts receivable schedules and prove accuracy to controlling accounts. -Maintain customer and vendor ledgers	1	2	3	4
	1	2	3	4			
	18. Calculate and record notes payable and notes receivable.		<table border="1"> <tr> <td>1</td><td>2</td><td>3</td><td>4</td> </tr> </table> For Example: -Analyze, calculate and record notes receivable and notes payable in journal taking into consideration dishonored and discounted notes. -Post transactions to general and subsidiary ledgers	1	2	3	4
1	2	3	4				
19. Analyze and record transactions related to uncollectible accounts receivable.		<table border="1"> <tr> <td>1</td><td>2</td><td>3</td><td>4</td> </tr> </table> For Example: -Determine uncollectible accounts receivable -Analyze, record and post entries related to uncollectible accounts	1	2	3	4	
1	2	3	4				
Understand and maintain inventory records for periodic and perpetual inventory systems	20. Compute the flow of cost of inventory and the cost of goods sold using various methods and compare and contrast the results. AAI 3. Finance: Explain the key components of financial management of a company.		<table border="1"> <tr> <td>1</td><td>2</td><td>3</td><td>4</td> </tr> </table> For Example: -Determine the cost of inventory using the various methods such as LIFO, FIFO, Weighted Average -Compare and contrast the results	1	2	3	4
1	2	3	4				

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	21. Explain the concept of net realizable value (NRV). AAI 1. Planning: Explain the key elements of a long-term plan for a successful company.		<table border="1" style="width: 100%; text-align: center; border-collapse: collapse;"> <tr> <td style="width: 25%;">1</td> <td style="width: 25%;">2</td> <td style="width: 25%;">3</td> <td style="width: 25%;">4</td> </tr> </table> <p>For Example: -Discuss NRV (Value of the asset when held in inventory; NRV is the selling price less the cost)</p>	1	2	3	4
1	2	3	4				
Understand and perform payroll procedures	22. Calculate, record, and distribute payroll earnings. AAI 3. Finance: Explain the key components of financial management of a company.		<table border="1" style="width: 100%; text-align: center; border-collapse: collapse;"> <tr> <td style="width: 25%;">1</td> <td style="width: 25%;">2</td> <td style="width: 25%;">3</td> <td style="width: 25%;">4</td> </tr> </table> <p>For Example: -Calculate time cards, employee earnings, and deductions -Explain the payroll taxes (employee/employer) -Prepare employee earnings records, payroll register, federal, state, and local payroll tax reports -Analyze, record, and post payroll transactions -Prepare payroll checks</p>	1	2	3	4
	1	2	3	4			
23. Compute and record employee and employer payroll deductions and liabilities.		<table border="1" style="width: 100%; text-align: center; border-collapse: collapse;"> <tr> <td style="width: 25%;">1</td> <td style="width: 25%;">2</td> <td style="width: 25%;">3</td> <td style="width: 25%;">4</td> </tr> </table> <p>For Example: -Calculate employer tax liabilities -Analyze, record, and post payroll tax liabilities</p>	1	2	3	4	
1	2	3	4				
Understand and perform accounting procedures unique to plant (fixed) and intangible assets	24. Calculate and record the acquisition, depreciation and disposal of fixed assets. AAI 3. Finance: Explain the key components of financial management of a company.		<table border="1" style="width: 100%; text-align: center; border-collapse: collapse;"> <tr> <td style="width: 25%;">1</td> <td style="width: 25%;">2</td> <td style="width: 25%;">3</td> <td style="width: 25%;">4</td> </tr> </table> <p>For Example: -Determine book value of a plant asset -Calculate depreciation using various methods -Record the acquisition, depreciation, and disposal of plant asset -Analyze, record, and post depreciation transactions</p>	1	2	3	4
	1	2	3	4			
25. Calculate and record the acquisition, amortization and disposal of intangible assets.		<table border="1" style="width: 100%; text-align: center; border-collapse: collapse;"> <tr> <td style="width: 25%;">1</td> <td style="width: 25%;">2</td> <td style="width: 25%;">3</td> <td style="width: 25%;">4</td> </tr> </table> <p>For Example: - Analyze, record, and post amortization transactions</p>	1	2	3	4	
1	2	3	4				

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Understand and perform accounting functions for all types of business entities	26. Define and describe the characteristics of a sole-proprietorship, partnership, corporation and an LLC. AAI 2. Management: Discuss the different forms of management and ownership within this industry. AAI 7. Community Issues: Discuss the ways a company can impact its community and the ways a community can impact a company.		<table border="1" style="width: 100%; text-align: center;"> <tr> <td>1</td><td>2</td><td>3</td><td>4</td> </tr> </table> For Example: -Compare/contrast differences and similarities between the different forms of ownership	1	2	3	4
	1	2	3	4			
	27. Perform all accounting functions specific to a sole-proprietorship, partnership, corporation and an LLC.		<table border="1" style="width: 100%; text-align: center;"> <tr> <td>1</td><td>2</td><td>3</td><td>4</td> </tr> </table> For Example: -Perform the accounting cycle for each form of business ownership	1	2	3	4
1	2	3	4				
28. Prepare financial statements specific to a sole-proprietorship, partnership, corporation and an LLC. AAI 3. Finance: Explain the key components of financial management of a company.		<table border="1" style="width: 100%; text-align: center;"> <tr> <td>1</td><td>2</td><td>3</td><td>4</td> </tr> </table> For Example: -Calculate capital stock and dividends for a corporation -Prepare Income Statement, Balance Sheet, Distribution of Net Income, and Owner's Equity/Statement of Stockholder's Equity	1	2	3	4	
1	2	3	4				

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Understand and utilize technology to maintain financial information and to assist in decision-making	29. Integrate technology into Accounting. AAI 4. Technical and Production Skills: Identify specific production and technical skills required for this industry. AAI 5. Underlying Principles of Technology: Explain through discussion the technological systems used within this industry.		<table border="1" style="width: 100%; text-align: center; border-collapse: collapse;"> <tr> <td style="width: 25%;">1</td> <td style="width: 25%;">2</td> <td style="width: 25%;">3</td> <td style="width: 25%;">4</td> </tr> </table> For Example: -Use a spreadsheet or accounting software package	1	2	3	4
1	2	3	4				
Understand the necessary employability skills in order to achieve success in today's workplace	30. Decision –Making & Problem-Solving Demonstrate and apply good decision-making and problem-solving skills by outlining issues in situations/problems and determining, collecting, and organizing information needed in order to formulate a solution.		<table border="1" style="width: 100%; text-align: center; border-collapse: collapse;"> <tr> <td style="width: 25%;">1</td> <td style="width: 25%;">2</td> <td style="width: 25%;">3</td> <td style="width: 25%;">4</td> </tr> </table> For Example: - create an outline - create a troubleshooting log - make class presentation - develop and test strategies or options that work - provide examples of the strategies or options tested or tried - compare and analyze pros and cons of identified strategies or options - through teamwork, arrive at a decision or determine a solution that is well suited to the task - independently arrive at a decision or determine a solution that is well suited to the task - demonstrate and practice appropriate business ethics - communicate in a clear format how the solution was formed - justify or describe how and why a particular solution option was chosen	1	2	3	4
1	2	3	4				

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	31. Self –Management: Demonstrate and apply self-management skills by adhering to regulations, being responsible, and following through on commitments.		<table border="1" style="float: right; margin-bottom: 5px;"> <tr> <td style="width: 20px; text-align: center;">1</td> <td style="width: 20px; text-align: center;">2</td> <td style="width: 20px; text-align: center;">3</td> <td style="width: 20px; text-align: center;">4</td> </tr> </table> For Example: <ul style="list-style-type: none"> - have a written test on applicable policies and procedures - assess student orientation knowledge through instructor observations and written unit test - review student handbook - adhere to regulations in school, classroom, and everyday settings - build trust by being consistent, dependable, and verbally positive with others - ask questions and listen to others - keep track of assignments and/or responsibilities - have work done on time - respond positively to constructive feedback - show respect for others and their points of view - set individual goals and document progress toward achieving those goals - take initiative to pursue learning - adapt as necessary to create a positive outcome for self and others - advocate appropriately for himself/herself 	1	2	3	4
1	2	3	4				

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	32. Communication Skills: Demonstrate and apply effective communication skills: verbal, written, visual, and listening		<table border="1" style="width: 100%; border-collapse: collapse; text-align: center;"> <tr> <td style="width: 25px;">1</td> <td style="width: 25px;">2</td> <td style="width: 25px;">3</td> <td style="width: 25px;">4</td> </tr> </table> <p>For Example:</p> <ul style="list-style-type: none"> - be given a work order that contains written instructions of a specific job and complete the work order - create a power point presentation - participate in a debate - perform mock interviews -develop a topic - include details to support a main point - use appropriate grammar and sentence structure - organize writing and/or presentation materials - use constructive feedback to improve skill - participate in discussion and conversation by listening, entering in, taking turns, responding to others' remarks, asking questions, summarizing and closing, as appropriate to the given context - use varied vocabulary for clarity and effectiveness - support his/her ideas in a public forum using the appropriate visual/audio aides -select and use the appropriate media and method(s) to communicate the subject effectively - adapt writing, speaking, and/or visual presentations effectively to a particular audience - act on or respond appropriately to verbal and non-verbal cues from the audience 	1	2	3	4
1	2	3	4				

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Career Cluster: Business, Management and Administration

Program Name: Accounting Technology/Technician and Bookkeeping CIP: 520302

Effective 01/10

National Standard: National Business Education Association

<p>Competencies (statement that provides the overview and defines the instructional area) Student will:</p>	<p>Knowledge, Content and Skills (what a student needs to know and be able to do and upon which they will be assessed) Student will:</p>	<p>NH Frameworks www.ed.state.nh.us/frameworks Science: S English Language Arts: LA Mathematics: M</p>	<p>Rating Scale -Sample Performance Assessments (Performance tasks the student needs to demonstrate in order to be rated proficient in meeting the competency) Student will:</p>
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	<p>33. Ability to Work with Others: Demonstrate and apply the necessary skills in order to work effectively with others. AAI 9. Personal Work Habits: Explain the work habits an employer looks for in an employee in this industry.</p>		<table border="1"> <tr> <td>1</td> <td>2</td> <td>3</td> <td>4</td> </tr> </table> <p>For Example:</p> <ul style="list-style-type: none"> - role play a situation in which there is a conflict which must be resolved - compose a list of what she/he believes to be the most common problems within this profession after reviewing appropriate work ethics standards - conduct an interview with a manager and share report with classmates - demonstrate knowledge of individual strengths he/she brings to a group - demonstrate knowledge of and respect for cultural and individual differences - demonstrate beginning skills in conflict management by outlining the issues involved and others' points of view - demonstrate knowledge of the possible roles and responsibilities that individuals assume while working with others - demonstrate knowledge of group skills: listening, brainstorming, clarifying information, showing initiative, acknowledging contributions, defining group tasks, and responding positively to constructive feedback - demonstrate increasing skills in conflict management by brainstorming a variety of solutions and their possible outcomes - apply his/her individual strengths to enhance a group's performance - assume responsibilities within a group - demonstrate the use of group skills in a way that enhances a group's performance - demonstrate skills in conflict management by describing, justifying, and applying a resolution process, and reflecting on the outcome 	1	2	3	4
1	2	3	4				

Key: Rating Scale: 1 NO EXPOSURE; 2 = NOVICE (Information was covered in class, but student cannot demonstrate skill or knowledge without significant supervision); 3 = PROFICIENT (Student regularly demonstrates the knowledge or skill); 4= MASTERY (Student demonstrates successful completion of this skill numerous times without supervision.)

Framework: Targeted= Framework aligns to competency Related= Framework supports competency * = NECAP Assessment Expectation

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	34. Information Use - Research, Analysis, Technology: Demonstrate and apply the use of information through research, analysis, and technology.		<table border="1" style="float: right; margin-bottom: 5px;"> <tr> <td style="width: 20px; text-align: center;">1</td> <td style="width: 20px; text-align: center;">2</td> <td style="width: 20px; text-align: center;">3</td> <td style="width: 20px; text-align: center;">4</td> </tr> </table> For Example: <ul style="list-style-type: none"> - do a research project and develop a presentation for the class - keep a daily notebook - show use of a plan for gathering information - gather information from a variety of sources, using a variety of technologies - use sources that are current and appropriate to the topic - evaluate sources for correct and trustworthy information - document sources of information appropriately - demonstrate and apply the skills in using software applications (MS Office) - use a filing/organization system for information, such as notebook, disk, etc. - justify the use of a particular organizational system for a particular product - demonstrate effective communication skills (written, oral, listening) - effectively present a thesis, supporting evidence, and a conclusion using a variety of media 	1	2	3	4
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	35. Mathematical Concepts: Demonstrate mathematical and computation skills as applied to real world situations.		<table border="1" style="float: right; margin-bottom: 5px;"> <tr> <td style="width: 20px; text-align: center;">1</td> <td style="width: 20px; text-align: center;">2</td> <td style="width: 20px; text-align: center;">3</td> <td style="width: 20px; text-align: center;">4</td> </tr> </table> For Example: <ul style="list-style-type: none"> - keep a log of all possible uses of mathematics noticed throughout the class/lab/worksite - compute accurately, applying addition, subtraction, multiplication, and division on real numbers, fractions, percents, and decimals - collect, interpret, organize and display relevant data for solving a mathematics problem - translate real world problems into mathematical representations - express and present mathematical ideas clearly in everyday written and oral language - express in written and oral language how mathematics connects to other contexts outside the mathematics classroom - use basic numerical concepts such as whole numbers and percentages in practical situations; make reasonable estimates of arithmetic results without a calculator; and use tables, graphs, diagrams, and charts to obtain or convey quantitative information - approach practical problems by choosing appropriately from a variety of mathematical techniques; use quantitative data to construct logical explanations for real world situations; express mathematical ideas and concepts orally and in writing; and understand the role of chance in the occurrence and prediction of events. 	1	2	3	4
1	2	3	4				

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	<p>36. General Safety: Demonstrate and apply safe practices and procedures in the workplace. AAI 8. Health, Safety, and Environment: Explain the health and safety laws and practices affecting the employee, the surrounding community, and the environment in this industry.</p>		<table border="1"> <tr> <td>1</td> <td>2</td> <td>3</td> <td>4</td> </tr> </table> <p>For Example: - develop scenarios of hazards and accidents using publications and the Internet - be observed by teacher - take written quizzes/written tests - demonstrates knowledge of safety and sanitation practices and procedures - identify and report hazardous conditions and safe working procedures - use personal protective equipment and clothing</p>	1	2	3	4
1	2	3	4				
	<p>37. Career Development: Demonstrate personal/career development skills by completing a career plan.</p>		<table border="1"> <tr> <td>1</td> <td>2</td> <td>3</td> <td>4</td> </tr> </table> <p>For Example - complete a self-awareness inventory - develop a career portfolio - use a career software, such as Choices, to measure their aptitudes and abilities for particular careers - use available resources (college catalogs and websites) to research information about postsecondary educational opportunities - select a career in the field and outline educational and skill requirements, expected job growth, and salaries - review with teacher software printout to assess their aptitudes and abilities - make appropriate choices in pursuit of postsecondary education or training and/or direct entry into the world of work - plan a senior experiential project to review and evaluate a variety of career choices</p>	1	2	3	4
1	2	3	4				

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