

Course Outline

Business and Finance

REVISED: August/2020

Job Title

Tax Preparer

75-15-70

Career Pathway:

Financial Services

Tax Preparation

Industry Sector:

Business and Finance

Credits: 5

Hours: 90

O*NET-SOC CODE:

13-2082.00

Course Description:

This competency-based course is a part of a sequence designed for accounting. It provides students with technical instruction and practical experience in tax preparation. It covers an orientation, workplace safety, resource management, business math, employability skills, and entrepreneurship. Emphasis is placed on the principles of taxation, the purposes of the federal, state, and local tax laws, the tax characteristics of various business entities, and the principles and procedures related to income tax preparation and filing, including tax calculations and deductions. The competencies in this course are aligned with the California High School Academic Content Standards and the California Career Technical Education Model Curriculum Standards.

CBEDS Title:

Accounting/Computer Accounting

Prerequisites:

Enrollment requires accounting experience and basic computer skills.

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.

CBEDS No.:

4600



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]; Adult Education Handbook for California [1977], Section 100)

COURSE OUTLINE COMPONENTS

LOCATION

GOALS AND PURPOSES

Cover

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

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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

LOCATION

INSTRUCTIONAL STRATEGIES

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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

Cover

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.

pp. 7-13

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

p. 15

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

Cover

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

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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.

CBE
Competency-Based Education

COMPETENCY-BASED COMPONENTS
for the Tax Preparation Course

COMPETENCY AREAS AND STATEMENTS	MINIMAL COMPETENCIES	STANDARDS
<p>A. ORIENTATION AND SAFETY</p> <p>Understand, apply, and evaluate classroom and workplace policies and procedures used in accordance with federal, state, and local safety and environmental regulations.</p> <p>(5 hours)</p>	<ol style="list-style-type: none"> 1. Describe the scope and purpose of the course. 2. Describe classroom policies and procedures. 3. Describe the importance of prioritizing work. 4. Describe classroom and workplace first aid and emergency procedures. 5. Describe the different occupations in the Finance and Business Industry Sector which have an impact on the role of the accountant. 6. Describe the purpose of the California Occupational Safety and Health Administration (Cal/OSHA) and its laws governing accountants. 7. Describe software copyright laws as they pertain to computers. 8. Define ergonomics. 9. Describe and demonstrate sound ergonomic practices in organizing one’s workspace. 10. Describe causes, effects, and preventive measures for repetitive strain injuries. 11. Describe and demonstrate correct typing technique and posture. 12. Describe and demonstrate proper keyboard and monitor angle. 13. Describe the benefits of periodic breaks to stretch and relax. 14. Describe and demonstrate a variety of stretches involving the wrists, neck and shoulders. 15. Describe and demonstrate the proper way to hold and move a mouse without gripping it hard or squeezing it. 16. Compare keyboard equivalent commands to mouse movements. 17. Pass the safety test with 100% accuracy. 	<p>Career Ready Practice: 1, 2, 4, 5, 6, 7, 8, 10, 11, 12</p> <p>CTE Anchor: Communications: 2.6 Career Planning and Management: 3.4, 3.5 Technology: 4.1 Problem Solving and Critical Thinking: 5.1 Health and Safety: 6.2, 6.3, 6.5 Responsibility and Flexibility: 7.3, 7.4, 7.6, 7.7 Ethics and Legal Responsibilities: 8.3, 8.4, 8.6, 8.7 Leadership and Teamwork: 9.3, 9.4, 9.6, 9.7 Technical Knowledge and Skills: 10.2 Demonstration and Application: 11.1, 11.2</p> <p>CTE Pathway: B9.3</p>

COMPETENCY AREAS AND STATEMENTS	MINIMAL COMPETENCIES	STANDARDS
<p>B. RESOURCE MANAGEMENT</p> <p>Understand, apply, and evaluate the basic principles of resource management in the tax preparation business.</p> <p>(2 hours)</p>	<ol style="list-style-type: none"> 1. Define the following: <ol style="list-style-type: none"> a. resources b. management c. sustainability 2. Describe the management of the following resources in tax preparation: <ol style="list-style-type: none"> a. time b. materials c. personnel 3. List specific examples of effective management of the following in tax preparation: <ol style="list-style-type: none"> a. time b. materials c. personnel 4. Describe the benefits of effective resource management in tax preparation: <ol style="list-style-type: none"> a. profitability b. sustainability c. company growth 5. Describe the economic benefits and liabilities of managing resources in an environmentally responsible way. 	<p>Career Ready Practice: 1, 4, 9, 10, 11</p> <p>CTE Anchor: Problem Solving and Critical Thinking: 5.2, 5.3, 5.4 Technical Knowledge and Skills: 10.1</p> <p>CTE Pathway: B2.3</p>
<p>C. TAX CONCEPTS</p> <p>Understand, apply, and evaluate the principles related to taxes.</p>	<ol style="list-style-type: none"> 1. Define the following: <ol style="list-style-type: none"> a. revenue a. income b. gross income c. adjusted gross income d. net income e. tax f. filing status g. single h. married i. filing separately j. filing jointly k. head of household l. dependents m. audit n. appeal 2. Describe the following guidelines for financial accounting found in Generally Accepted Accounting Principles (GAAP) and their impact on tax preparation: <ol style="list-style-type: none"> a. Principle of Regularity b. Principle of Consistency c. Principle of Sincerity d. Principle of the Permanence of Methods e. Principle of Non-Compensation f. Principle of Prudence 	<p>Career Ready Practice: 1, 2, 5</p> <p>CTE Anchor: Problem Solving and Critical Thinking: 5.1, 5.2, 5.4 Technical Knowledge and Skills: 10.1, 10.2, 10.5, 10.9, 10.10</p> <p>CTE Pathway: B2.1, B2.4, B2.6, B4.4, B5.4</p>

COMPETENCY AREAS AND STATEMENTS	MINIMAL COMPETENCIES	STANDARDS
(5 hours)	<ul style="list-style-type: none"> g. Principle of Continuity h. Principle of Periodicity i. Principle of Full Disclosure/Materiality 	
<p>D. TAX LAWS</p> <p>Understand, apply, and evaluate the federal, state, and local tax laws.</p> <p>(10 hours)</p>	<ol style="list-style-type: none"> 1. Define and describe the role of the following: <ul style="list-style-type: none"> a. Internal Revenue System (IRS) b. Franchise Tax Board (FTB) 2. Identify the general provisions of the following: <ul style="list-style-type: none"> a. federal income tax b. state income tax c. payroll taxes d. sales tax 3. Describe the following general tax filing conditions and requirements: <ul style="list-style-type: none"> a. determining one's filing status b. age c. gross income d. number of dependents e. tax deadlines 4. Define and describe the following administrative procedures under the tax law: <ul style="list-style-type: none"> a. enforcement procedures b. selection of returns for audit c. statute of limitations d. interest e. penalties f. administrative appeal 5. Describe the importance of the following in tax preparation: <ul style="list-style-type: none"> a. tax compliance and procedure b. tax research c. tax planning and consulting d. financial planning 	<p>Career Ready Practice: 1, 5</p> <p>CTE Anchor: Problem Solving and Critical Thinking: 5.1, 5.2 Ethics and Legal Responsibilities: 8.2, 8.3, 8.4, 8.7 Technical Knowledge and Skills: 10.1 Demonstration and Application: 11.1</p> <p>CTE Pathway: B2.1, B2.5, B5.1, B5.4</p>
<p>E. FORMS OF BUSINESS ORGANIZATIONS</p> <p>Understand, apply, and evaluate the structure of the basic legal forms of business ownership.</p>	<ol style="list-style-type: none"> 1. Define the following business organizations: <ul style="list-style-type: none"> a. sole proprietorship b. partnership c. corporation d. limited liability company (LLC) 2. Describe the following variables that business organizations consider when accounting for their transactions associated with tax preparation: <ul style="list-style-type: none"> a. types of business activity b. types of bookkeeping system 3. Define the following: <ul style="list-style-type: none"> a. common stock b. preferred stock c. capital stock at par, in excess of par, and at a discount d. treasury stock 	<p>Career Ready Practice: 1</p> <p>CTE Anchor: Communications: 2.4 Technology: 4.1 Problem Solving and Critical Thinking: 5.1, 5.2, 5.4 Ethics and Legal Responsibilities: 8.2, 8.3</p>

COMPETENCY AREAS AND STATEMENTS	MINIMAL COMPETENCIES	STANDARDS
(5 hours)	<ul style="list-style-type: none"> e. stock split f. reverse split g. dividends <p>4. Describe the advantages and disadvantages of the following in terms of tax compliance and exemptions:</p> <ul style="list-style-type: none"> a. sole proprietorship b. partnership c. corporation d. limited liability company (LLC) <p>5. Prepare financial reports unique to each form of business organization.</p>	<p>Technical Knowledge and Skills: 10.2, 10.1, 10.5, 10.10</p> <p>Demonstration and Application: 11.1</p> <p>CTE Pathway: B2.1, B2.2, B2.4, B2.6, B4.3, B4.4, B5.1, B5.4</p>
<p>F. INCOME TAX PREPARATION CHECKLIST</p> <p>Understand, apply, and evaluate the principles and procedures related to income tax preparation and filing.</p>	<ol style="list-style-type: none"> 1. Compare mathematical operations necessary in preparing income tax returns. 2. Identify the following forms: <ul style="list-style-type: none"> a. Form 1040EZ b. Form 1040A 3. Identify the following documents and describe the importance of their collection for preparing income tax returns: <ul style="list-style-type: none"> a. social security numbers of self, spouse, and dependents b. Advanced Child Tax Credit Payment c. child care cost: cancelled checks or invoices with provider's name, address, and SS# d. education cost <ul style="list-style-type: none"> i. receipts for tuition ii. cancelled checks iii. Form 1098-T or tuition statement e. adoption cost <ul style="list-style-type: none"> i. social security number or ID number of adopted child ii. receipts or cancelled checks for legal fees, transportation, other costs f. Income tax information <ul style="list-style-type: none"> i. Independent contractor ii. W-2 Forms from employers iii. investment income <ul style="list-style-type: none"> • Interest income - Form 1099-INT • Dividend income - Form 1099-DIV • Proceeds from the sale of stocks, bonds, etc. - Form 1099-B • Confirmation slips or brokers' statements for all stocks, etc., that was sold • Schedule(s) K-1 (Form 1065) from investments in partnerships • Schedule(s) K-1 (Form 1120S) from investments in S Corporations • Income from foreign investments: Amount of foreign taxes paid (located on the brokers' statements) 	<p>Career Ready Practice: 1, 2, 4</p> <p>CTE Anchor: Communications: 2.1, 2.3, 2.4, 2.6 Technology: 4.2 Problem Solving and Critical Thinking: 5.1, 5.3, 5.4 Responsibility and Flexibility: 7.1, 7.2, 7.6 Ethics and Responsibilities: 8.2, 8.3, 8.4, 8.7</p> <p>Technical Knowledge and Skills: 10.1, 10.2, 10.10</p> <p>Demonstration and Application: 11.1</p> <p>CTE Pathway: B2.1, B2.4, B2.6, B5.1, B9.3</p>

COMPETENCY AREAS AND STATEMENTS	MINIMAL COMPETENCIES	STANDARDS
	<ul style="list-style-type: none"> • Stock option exercises and sales • Stock option agreement (showing type of options received) • Stock option statement showing exercise prices of options • Form 1099-B for proceeds from stock sales • Sale of employee stock purchase plan shares • Stock price on grant date • Stock price on purchase date • If the stock sale occurred before qualifying period began, Form W-2 showing "compensation income" from a disqualifying disposition <p>iv. Income from State and Local Income Tax Refunds</p> <ul style="list-style-type: none"> • Form 1099-G from state or local governments • State income tax return from previous year, if any • City income tax return from previous year, if any <p>v. Income From Sales of Property</p> <p>If the property was sold in the tax year:</p> <ul style="list-style-type: none"> • Sales proceeds: Bill of sale, escrow statement, closing statement or other records • Cost of the property you sold: Invoices, receipts or cancelled checks • Improvements made to the property: Invoices or construction contracts and cancelled checks • Form 1099-C if your lender cancelled or forgave a portion of your debt. Normally considered taxable income, debt forgiveness on your principal residence is exempt from federal taxes through 2012. (You'll need Form 982.) <p>If the property was sold at a profit before the tax year on the installment basis:</p> <ul style="list-style-type: none"> • Previous year's return – Form 6252: Installment Sales • Amount of principal collected on the installment note owed to you and the date you received each payment • Amount of interest collected on the note • Name, address and Social Security number of the buyer <p>vi. Miscellaneous Income</p> <ul style="list-style-type: none"> • Jury duty pay records • Form(s) W-2G for gambling and lottery winnings • Receipts for all gambling purchases • Form 1099-MISC for prizes and awards you received • Form 1099-MSA for distributions from medical savings accounts • Scholarship records (if you used the money for anything other than tuition, books and supplies) • Director's fees receipts if you received money for serving on a corporate board of directors 	

COMPETENCY AREAS AND STATEMENTS	MINIMAL COMPETENCIES	STANDARDS
(55 hours)	<ol style="list-style-type: none"> 4. Prepare manual and computerized versions of the following: <ol style="list-style-type: none"> a. special income tax Form 1040EZ b. short tax return Form 1040A c. regular income tax return Form 1040 5. Define and describe the importance of the following: <ol style="list-style-type: none"> a. audit process b. appeals process 6. Describe the necessity and procedures for storage and retrieval of income tax data. 7. Describe and demonstrate the procedures for electronic preparation and filing of taxes. 	
<p>G. EMPLOYABILITY SKILLS</p> <p>Understand, apply, and evaluate the employability skills required in tax preparation.</p> <p>(5 hours)</p>	<ol style="list-style-type: none"> 1. Describe the employer requirements for the following: <ol style="list-style-type: none"> a. punctuality b. attendance c. attitude toward work d. quality of work e. teamwork f. responsibility g. timeliness h. communication skills 2. Identify potential employers through traditional and internet sources. 3. Design sample résumés. 4. Describe the importance of filling out a job application legibly, with accurate and complete information. 5. Complete sample job application forms correctly. 6. Describe the importance of enthusiasm in the interview and on a job. 7. Describe the importance of appropriate appearance in the interview and on a job. 8. Describe the importance of the continuous upgrading of job skills. 9. Describe customer service as a method of building permanent relationships between the organization and the customer. 	<p>Career Ready Practice: 1, 2, 3</p> <p>CTE Anchor: Communications: 2.3, 2.4 Career Planning and Management: 3.2, 3.3, 3.4, 3.5, 3.9 Technology: 4.3 Responsibility and Flexibility: 7.7 Technical Knowledge and Skills: 10.1</p> <p>Demonstration and Application: 11.5</p> <p>CTE Pathway: B9.2, B9.3</p>
<p>H. ENTREPRENEURIAL SKILLS</p> <p>Understand, apply, and evaluate the principles and procedures related to entrepreneurship.</p>	<ol style="list-style-type: none"> 1. Define entrepreneurship. 2. Identify the necessary characteristics of successful entrepreneurs. 3. Describe the contributions of entrepreneurs to the accounting industry. 4. Explain the purpose and components of a business plan. 5. Examine personal goals prior to starting a business. 6. Evaluate sources of monetary investment in a business opportunity. 	<p>Career Ready Practice: 1, 5</p> <p>CTE Anchor: Career Planning and Management: 3.1, 3.2</p>

COMPETENCY AREAS AND STATEMENTS	MINIMAL COMPETENCIES	STANDARDS
(3 hours)	7. Describe licensing requirements for the accounting business. 8. Develop a scenario depicting the student as the owner of an accounting business.	Problem Solving and Critical Thinking: 5.1, 5.2 Technical Knowledge and Skills: 10.1, 10.4 Demonstration and Application: 11.3, 11.4 CTE Pathway: B1.4, B2.4, B8.1, B8.7, B9.3

SUGGESTED INSTRUCTIONAL MATERIALS and OTHER RESOURCES

TEXTBOOKS

Crouch, Holmes F. Keeping Good Records (Tax Guide #501). Allyear Tax Guides, 2003.

Cruz, Ana M., Frederick Niswander and Mike DesChamps. Fundamentals of Taxation [With CDROM]. McGraw-Hill Companies, 2007.

Daigh, Bruce and Christopher A. Whitney (Editor). Guide to California Taxes: Includes Personal Income Preparation. Toolkit Media Group, 2006.

Jones, Sally M. Principles of Taxation for Business and Investment Planning. McGraw-Hill Companies, 2006.

Kess, Sidney and Barbara Weltman. 1041 Preparation and Planning Guide. CCH, Inc., 2008.

Kess, Sidney and Barbara Weltman. 1120s Preparation and Planning Guide. CCH, Inc., 2008.

Schwarz, Stephen and Daniel J. Lathrope. Corporate and Partnership Taxation, 5th Edition. West Group, 2005.

Whittenburg, Gerald E. and Martha Altus-Buller. Income Tax Fundamentals (with TaxCut Tax Prep Software). Cengage Learning, 2007.

RESOURCES

Employer Advisory Board members

CDE Model Curriculum Standards for Business and Finance

<http://www.cde.ca.gov/ci/ct/sf/documents/bizfinance.pdf>

California Department of Education. Challenge Standards: Career Preparation – Business Education. California Department of Education, Career Vocation Education Division, 2000.

California Department of Education. High School Academic Content Standards. California Department of Education, 2004.

California Department of Education. High School Exit Exam – English/Language. California Department of Education, 2001.

California Department of Education. High School Exit Exam – Mathematics. California Department of Education, 2001.

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 – Resource Management – Pass all assignments and exams on resource management with a minimum score of 80% or higher.

SECTION C – Tax Concepts– Pass all assignments and exams on tax concepts with a minimum score of 80% or higher.

SECTION D – Tax Laws – Pass all assignments and exams on tax laws with a minimum score of 80% or higher.

SECTION E – Forms of Business Organizations– Pass all assignments and exams on forms of business organizations with a minimum score of 80% or higher.

SECTION F – Income Tax Preparation Checklist – Pass all assignments and exams on income tax preparation checklist with a minimum score of 80% or higher.

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

SECTION H – Entrepreneurial Skills – Pass all assignments and exams on entrepreneurial skills with a minimum score of 80% or higher.

Standards for Career Ready Practice

1. Apply appropriate technical skills and academic knowledge.

Career-ready individuals readily access and use the knowledge and skills acquired through experience and education. They make connections between abstract concepts with real-world applications and recognize the value of academic preparation for solving problems, communicating with others, calculating measures, and performing other work-related practices.

2. Communicate clearly, effectively, and with reason.

Career-ready individuals communicate thoughts, ideas, and action plans with clarity, using written, verbal, electronic, and/or visual methods. They are skilled at interacting with others: they are active listeners who speak clearly and with purpose, and they are comfortable with terminology that is common to workplace environments. Career-ready individuals consider the audience for their communication and prepare accordingly to ensure the desired outcome.

3. Develop an education and career plan aligned with personal goals.

Career-ready individuals take personal ownership of their educational and career goals and manage their individual plan to attain these goals. They recognize the value of each step in the educational and experiential process, and they understand that nearly all career paths require ongoing education and experience to adapt to practices, procedures, and expectations of an ever-changing work environment. They seek counselors, mentors, and other experts to assist in the planning and execution of education and career plans.

4. Apply technology to enhance productivity.

Career-ready individuals find and maximize the productive value of existing and new technology to accomplish workplace tasks and solve workplace problems. They are flexible and adaptive in acquiring and using new technology. They understand the inherent risks—personal and organizational—of technology applications, and they take actions to prevent or mitigate these risks.

5. Utilize critical thinking to make sense of problems and persevere in solving them

Career-ready individuals recognize problems in the workplace, understand the nature of the problems, and devise effective plans to solve the problems. They thoughtfully investigate the root cause of a problem prior to introducing solutions. They carefully consider options to solve a problem and, once agreed upon, follow through to ensure the problem is resolved.

6. Practice personal health and understand financial literacy.

Career-ready individuals understand the relationship between personal health and workplace performance. They contribute to their personal well-being through a healthy diet, regular exercise, and mental health activities. Career-ready individuals also understand that financial literacy leads to a secure future that enables career success.

7. Act as a responsible citizen in the workplace and the community.

Career-ready individuals understand the obligations and responsibilities of being a member of a community and demonstrate this understanding every day through their interactions with others. They are aware of the impacts of their decisions on others and the environment around them, and they think about the short-term and long-term consequences of their actions. They are reliable and consistent in going beyond minimum expectations and in participating in activities that serve the greater good.

8. Model integrity, ethical leadership, and effective management.

Career-ready individuals consistently act in ways that align with personal and community-held ideals and principles. They employ ethical behaviors and actions that positively influence others. They have a clear understanding of integrity and act on this understanding in every decision. They use a variety of means to positively impact the direction and actions of a team or organization, and they recognize the short-term and long-term effects that management's actions and attitudes can have on productivity, morale, and organizational culture.

9. Work productively in teams while integrating cultural and global competence.

Career-ready individuals contribute positively to every team, as both team leaders and team members. To avoid barriers to productive and positive interaction, they apply an awareness of cultural differences. They interact effectively and sensitively with all members of the team and find ways to increase the engagement and contribution of other members.

10. Demonstrate creativity and innovation.

Career-ready individuals recommend ideas that solve problems in new and different ways and contribute to the improvement of the organization. They consider unconventional ideas and suggestions by others as solutions to issues, tasks, or problems. They discern which ideas and suggestions may have the greatest value. They seek new methods, practices, and ideas from a variety of sources and apply those ideas to their own workplace practices.

11. Employ valid and reliable research strategies.

Career-ready individuals employ research practices to plan and carry out investigations, create solutions, and keep abreast of the most current findings related to workplace environments and practices. They use a reliable research process to search for new information and confirm the validity of sources when considering the use and adoption of external information or practices.

12. Understand the environmental, societal, and economic impacts of decisions.

Career-ready individuals understand the interrelated nature of their actions and regularly make decisions that positively impact other people, organizations, the workplace, and the environment. They are aware of and utilize new technologies, understandings, procedures, and materials and adhere to regulations affecting the nature of their work. They are cognizant of impacts on the social condition, environment, workplace, and profitability of the organization.

Statement for Civil Rights

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



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