

# Course Outline

Business and Finance

REVISED: July/2021

**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**

## QuickBooks/Accounting Clerk

**Credits:** 5

**Hours:** 80

**Course Description:**

This competency-based course introduces the principles and processes in manual accounting prior to computerized systems and cycle. Instruction includes orientation and safety, accounting principles and concepts, introduction to Quickbooks, managing files, QuickBooks home screen, creating a company file, chart of accounts, payroll accounting, working with customers and sales, working with vendors and purchases, inventory, setting up sales tax, banking transactions and bank reconciliation, processing payroll, general journal entries, creating reports, employability skills and final evaluation. 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 2 (71-50-86). 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.



## **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 Older Adults, 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. 7-18

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**

pp. 20-21

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, RUBY KOWANEY, and JOSE NAVARRO, for developing and editing this course outline. 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 QuickBooks/Accounting Clerk Course**

COMPETENCY AREAS AND STATEMENTS	MINIMAL COMPETENCIES	STANDARDS
<p>A. ORIENTATION AND SAFETY</p> <p>Describe course content, skills required, classroom procedures, and job opportunities available in industry.</p> <p>(3 hours)</p>	<ol style="list-style-type: none"> <li>Describe the scope and purpose of the course.</li> <li>Describe classroom policies and procedures.</li> <li>Describe the importance of prioritizing work.</li> <li>Describe classroom and workplace first aid and emergency procedures.</li> <li>Describe the different occupations in the Finance and Business Industry Sector, which have an impact on the role of the accountant.</li> <li>Describe the purpose of the California Occupational Safety and Health Administration (Cal/OSHA) and its laws governing accountants.</li> <li>Describe software copyright laws as they pertain to computers.</li> <li>Define ergonomics.</li> <li>Describe and demonstrate sound ergonomic practices in organizing one's workspace.</li> <li>Describe causes, effects, and preventive measures for repetitive strain injuries.</li> <li>Describe and demonstrate correct typing technique and posture.</li> <li>Describe and demonstrate proper keyboard and monitor angle.</li> <li>Describe the benefits of periodic breaks to stretch and relax.</li> <li>Describe and demonstrate a variety of stretches involving the wrists, neck and shoulders.</li> <li>Describe and demonstrate the proper way to hold and move a mouse without gripping it hard or squeezing it.</li> <li>Compare keyboard equivalent commands to mouse movements.</li> <li>Pass the safety test with 100% accuracy.</li> </ol>	<p><b>Career Ready Practice:</b> 2, 5, 6, 7</p> <p><b>CTE Anchor:</b> <b>Communications:</b> 2.3, 2.5 Problem Solving and Critical Thinking: 5.4 Health and Safety: 6.2, 6.3, 6.4, 6.5, 6.6, 6.7 Ethics and Legal Responsibilities: 8.6</p> <p><b>CTE Pathway:</b> B2.4</p>
<p>B. ACCOUNTING PRINCIPLES AND CONCEPTS</p> <p>Understand basic accounting procedures.</p>	<ol style="list-style-type: none"> <li>Match a list of basic accounting terms with definitions.</li> <li>Match a list of accounts with account classifications.</li> <li>Describe the journal used for each of a designated number of transactions.</li> <li>Enter cash transactions for a service-type business in a columnar journal, and balance and rule the journal.</li> <li>Post transactions from a journal to a ledger, complete past references, foot the ledger, and prepare a trial balance.</li> <li>Describe how to detect common accounting errors.</li> <li>Extend worksheet trial balances to other columns, complete, and balance the worksheet.</li> <li>Describe the manual accounting procedures for which computers would be justified.</li> <li>Describe the procedures to use for situations involving ethics.</li> </ol>	<p><b>Career Ready Practice:</b> 1, 2, 5, 7, 8, 12</p> <p><b>CTE Anchor:</b> <b>Communications:</b> 2.5 Ethics and Legal Responsibilities: 8.3 Technical Knowledge and Skills: 10.1, 10.5, 10.6, 10.8</p> <p><b>CTE Pathway:</b> B2.1, B8.5</p>

COMPETENCY AREAS AND STATEMENTS	MINIMAL COMPETENCIES	STANDARDS
(4 hours)	10. Describe the importance of establishing a good business relationship with vendors. 11. Apply correct accounting concepts, procedures, and control systems to business situations.	
C. INTRODUCTION TO QUICKBOOKS  Understanding QuickBooks characteristics.	1. Describe the different versions of QuickBooks. 2. Explain Generally Accepted Accounting Principles (GAAP). 3. Describe the different types of QuickBooks files.	<b>Career Ready Practice:</b> 1, 2, 4, 5  <b>CTE Anchor:</b> Communications: 2.1, 2.2., 2.3, 2.5, 2.6 Technology: 4.1, 4.6 Problem Solving and Critical Thinking: 5.1, 5.2, 5.3 Responsibility and Flexibility: 7.6 Ethics and Legal Responsibilities: 8.2, 8.3, 8.4, 8.6, 8.7 Technical Knowledge and Skills: 10.1, 10.2 Leadership and Teamwork: 9.5, 9.6, 9.7 Technical Knowledge and Skills: 10.1, 10.2, 10.4 Demonstration and Application: 11.1  <b>CTE Pathway:</b> B2.1, B2.2, B2.3, B2.4, B2.5, B2.6
D. MANAGING FILES  Identify and demonstrate procedures for backing up and restoring files.	1. Explain the importance of creating a backup file. 2. Explain where files can be stored. 3. Demonstrate how to create a backup file. 4. Demonstrate how to restore files: a. Back up files b. Portable files	<b>Career Ready Practice:</b> 1, 2, 4, 5, 11  <b>CTE Anchor:</b> Communications: 2.1, 2.2, 2.3, 2.5, 2.6 Technology: 4.1, 4.6



COMPETENCY AREAS AND STATEMENTS	MINIMAL COMPETENCIES	STANDARDS
(1 hour)		Problem Solving and Critical Thinking: 5.1, 5.2, 5.3, 5.4 Technical Knowledge and Skills: Leadership and Teamwork: 9.5, 9.6, 9.7 Technical Knowledge and Skills: 10.1, 10.2, 10.4 Demonstration and Application: 11.1  <b>CTE Pathway:</b> B9.4
E. QUICKBOOKS HOME SCREEN  Understand, apply, and evaluate the elements of QuickBooks Home Screen	1. Identify and describe the elements of the QuickBooks screen: a. Customers b. Vendors c. Employees d. Company e. Banking 2. Explain the flow of each element.	<b>Career Ready Practice:</b> 1, 2, 4, 5, 8, 11  <b>CTE Anchor:</b> Communications: 2.1, 2.2, 2.3, 2.5 Technology: 4.3 Problem Solving and Critical Thinking: 5.1, 5.2, 5.3, 5.4 Ethics and Legal Responsibilities: 8.3, 8.4 Technical Knowledge and Skills: 10.1, 10.2 Demonstration and Application: 11.1  <b>CTE Pathway:</b> 9.1
F. CREATING A COMPANY FILE  Understand, apply, and evaluate the elements needed to set up a company.	1. Describe information needed to set up a QuickBooks company file. 2. Describe the process of planning and creating a company file. 3. Describe the different types of business organizations: a. Proprietorships b. Partnerships c. Corporations	<b>Career Ready Practice:</b> 1, 2, 4, 5, 8, 10, 11, 12  <b>CTE Anchor:</b> Communications: 2.1, 2.2, 2.3, 2.5, 2.6

COMPETENCY AREAS AND STATEMENTS	MINIMAL COMPETENCIES	STANDARDS
(11 hours)	<ol style="list-style-type: none"> <li>4. Explain and demonstrate the importance of choosing the correct starting date for your company.</li> <li>5. Explain the difference between Easy Start Setup and Advanced Setup options: <ol style="list-style-type: none"> <li>a. Demonstrate Express Start Setup</li> <li>b. Demonstrate Advanced Setup</li> </ol> </li> <li>6. Demonstrate the importance of selecting the correct industry.</li> <li>7. Explain how to setup Account Beginning Balances: <ol style="list-style-type: none"> <li>a. During the setup process</li> <li>b. In registers</li> </ol> </li> <li>8. Describe the methods for entering balances using EasyStep Interview: <ol style="list-style-type: none"> <li>a. Bank accounts only</li> </ol> </li> <li>9. Describe the methods for entering balances using Advanced Set up: <ol style="list-style-type: none"> <li>b. Journal entries</li> <li>c. Forms (individual transactions)</li> <li>d. Registers</li> <li>e. Lists (lump sums entered when creating entries)</li> </ol> </li> <li>10. Explain the process of editing beginning balances using the register or a journal entry.</li> <li>11. Explain and define the main account types in QuickBooks: <ol style="list-style-type: none"> <li>a. Assets</li> <li>b. Liability</li> <li>c. Equity</li> <li>d. Income</li> <li>e. Cost of Goods Sold</li> <li>f. Expenses</li> <li>g. Other Income</li> <li>h. Other Expense</li> </ol> </li> <li>12. Explain the process of setting up Users in QuickBooks.</li> <li>13. Differentiate roles and access of Administrators and Users: <ol style="list-style-type: none"> <li>a. Providing full access</li> <li>b. Providing limited access</li> </ol> </li> <li>14. Describe the importance of setting up passwords.</li> <li>15. Explain the restriction and accessibility when setting up Multi-User environment.</li> </ol>	<p>Technology: 4.1, 4.2, 4.3</p> <p>Problem Solving and Critical Thinking: 5.1, 5.2, 5.3, 5.4</p> <p>Health and Safety: 6.5, 6.6</p> <p>Responsibility and Flexibility: 7.1, 7.2, 7.3, 7.5, 7.6</p> <p>Ethics and Legal Responsibilities: 8.1, 8.3, 8.4, 8.6, 8.7</p> <p>Technical Knowledge and Skills 10.1, 10.2, 10.3, 10.5</p> <p>Demonstration and Application: 11.1</p> <p><b>CTE Pathway:</b> B2.1, B2.3</p>
<p>G. CHART OF ACCOUNTS</p> <p>Setting up general ledger accounts needed to run a company.</p>	<ol style="list-style-type: none"> <li>1. Explain the process of editing QuickBooks Preferences.</li> <li>2. Differentiate Company preferences vs. Personal preferences.</li> <li>3. Explain how to activate Account Numbers in the chart of accounts.</li> <li>4. Describe the importance of creating/choosing the correct type of accounts: <ol style="list-style-type: none"> <li>a. Income</li> <li>b. Expense</li> <li>c. Fixed Assets (major purchases)</li> <li>d. Bank</li> <li>e. Loan</li> <li>f. Credit Card</li> <li>g. Equity</li> <li>h. Other Account Types</li> </ol> </li> </ol>	<p><b>Career Ready Practice:</b> 1, 2, 4, 5, 10, 11, 12</p> <p><b>CTE Anchor:</b> Communications: 2.1, 2.2, 2.3, 2.5, 2.6</p> <p>Technology: 4.1, 4.2, 4.3</p> <p>Problem Solving and Critical Thinking: 5.1, 5.2, 5.3, 5.4</p> <p>Health and Safety: 6.5, 6.6</p>



COMPETENCY AREAS AND STATEMENTS	MINIMAL COMPETENCIES	STANDARDS
<p>I. WORKING WITH CUSTOMERS AND SALES</p> <p>Understand, apply, and evaluate the elements needed to work with customers and sales.</p> <p>(4 hours)</p>	<ol style="list-style-type: none"> <li>1. Demonstrate how to create and edit customers and add jobs.</li> <li>2. Demonstrate how to create items and explain how to work with item lists.</li> <li>3. Selecting the correct invoice template.</li> <li>4. Distinguish between creating sales receipts and invoices.</li> <li>5. Create invoices and sales receipts.</li> <li>6. Explain different payment terms.</li> <li>7. Describe the different forms of payments and how they are recorded: <ol style="list-style-type: none"> <li>a. Cash</li> <li>b. Checks and e-checks</li> <li>c. Credit Card</li> <li>d. Debit Card</li> <li>e. Gift card</li> <li>f. Online Payment Systems</li> </ol> </li> <li>8. Demonstrate how to record deposits.</li> <li>9. Search for and locate customers and transactions: <ol style="list-style-type: none"> <li>a. By invoice number</li> <li>b. By customer name</li> <li>c. By payment methods</li> </ol> </li> <li>10. Adjust and correct customer transactions by: <ol style="list-style-type: none"> <li>a. Editing</li> <li>b. voiding</li> <li>c. deleting</li> <li>d. fixing errors</li> </ol> </li> <li>11. Demonstrate how to prepare credit memos, apply discounts and issue refunds.</li> </ol>	<p><b>Career Ready Practice:</b> 1, 2, 4, 5, 7, 8, 10, 11, 12</p> <p><b>CTE Anchor:</b> Communications: 2.1, 2.2, 2.3, 2.5, 2.6 Technology: 4.1, 4.2, 4.3 Problem Solving and Critical Thinking: 5.1, 5.2, 5.3, 5.4 Health and Safety: 6.5, 6.6 Responsibility and Flexibility: 7.1, 7.2, 7.3, 7.5, 7.6 Ethics and Legal Responsibilities: 8.3, 8.4, 8.6, 8.7 Technical Knowledge and Skills 10.1, 10.2, 10.3, 10.4, 10.5, 10.8 Demonstration and Application: 11.1</p> <p><b>CTE Pathway:</b> B1.1, B1.6, B1.7, B2.1, B2.3, B2.4, B2.6, B3.2, B5.4, B9.8</p>
<p>J. WORKING WITH VENDORS AND PURCHASES</p> <p>Understand, apply, and evaluate the elements needed to work with vendors and purchases</p>	<ol style="list-style-type: none"> <li>1. Demonstrate how to create and edit vendors and vendor transactions.</li> <li>2. Explain different payment terms.</li> <li>3. Use Enter Bills with proper reference numbers and memos.</li> <li>4. Use Pay Bills with proper payment details.</li> <li>5. Write and print checks.</li> <li>6. Edit vendor transactions and fixing errors.</li> <li>7. Produce vendor and accounts payable related reports.</li> </ol>	<p><b>Career Ready Practice:</b> 1, 2, 4, 5, 7, 8, 10, 11, 12</p> <p><b>CTE Anchor:</b> Communications: 2.1, 2.2, 2.3, 2.5, 2.6 Technology: 4.1, 4.2, 4.3 Problem Solving and Critical Thinking: 5.1, 5.2, 5.3, 5.4 Health and Safety: 6.5, 6.6 Responsibility and Flexibility:</p>

COMPETENCY AREAS AND STATEMENTS	MINIMAL COMPETENCIES	STANDARDS
(3 hours)		<p>7.1, 7.2, 7.3, 7.5, 7.6  Ethics and Legal Responsibilities:  8.3, 8.4, 8.6, 8.7  Technical Knowledge and Skills  10.1, 10.2, 10.3, 10.4, 10.5, 10.8  Demonstration and Application:  11.1</p> <p><b>CTE Pathway:</b>  B1.1, B1.3, B1.6, B1.7, B2.1, B2.3, B2.4, B2.6, B3.2, B5.4, B8.1, B9.8</p>
<p>K. INVENTORY</p> <p>Understand, apply, and evaluate the elements needed to handle inventory</p> <p>(5 hours)</p>	<ol style="list-style-type: none"> <li>1. Explain the different inventory methods: <ol style="list-style-type: none"> <li>a. LIFO</li> <li>b. FIFO</li> <li>c. Average Weighted</li> </ol> </li> <li>2. Set up Inventory Preference.</li> <li>3. Create an item list to track inventory.</li> <li>4. Create purchase orders and receive items.</li> <li>5. Sell inventory items and process sales discounts and refund.</li> <li>6. Demonstrate how to adjust inventory quantity/value on hand.</li> <li>7. Produce inventory reports to manage inventory.</li> </ol>	<p><b>Career Ready Practice:</b>  1, 2, 4, 5, 8, 10, 11, 12</p> <p><b>CTE Anchor:</b>  Communications:  2.1, 2.2, 2.3, 2.5, 2.6  Technology:  4.1, 4.2, 4.3, 4.4  Problem Solving and Critical Thinking:  5.1, 5.2, 5.3, 5.4  Health and Safety:  6.5, 6.6  Responsibility and Flexibility:  7.1, 7.2, 7.3, 7.6  Ethics and Legal Responsibilities:  8.1, 8.2, 8.3, 8.4, 8.6, 8.7  Technical Knowledge and Skills  10.1, 10.2, 10.3, 10.4, 10.5  Demonstration and Application:  11.1</p> <p><b>CTE Pathway:</b>  B1.2, B1.4, B1.6, B2.1, B2.3, B2.4, B2.6, B3.2, B5.4, B8.1, B9.8</p>

COMPETENCY AREAS AND STATEMENTS	MINIMAL COMPETENCIES	STANDARDS
<p>L. SETTING UP SALES TAX</p> <p>Understand and apply sales tax to items and services.</p> <p>(5 hours)</p>	<ol style="list-style-type: none"> <li>1. Explain when sales tax applies to items and services.</li> <li>2. Explain how to set up sales tax using your State's sales tax laws.</li> <li>3. Demonstrate how to setup sales tax per jurisdiction and how it applies to in state and out of state sales.</li> <li>4. Define and allocate sales tax rate to items and groups.</li> <li>5. Explain the need to set up different sales tax items or groups if conducting business in multiple jurisdictions.</li> <li>6. Explain the different sales tax codes: <ol style="list-style-type: none"> <li>a. Taxable Sales</li> <li>b. Non-Taxable Sales</li> <li>c. Out of State Sales</li> </ol> </li> </ol>	<p><b>Career Ready Practice:</b> 1, 2, 4, 5, 8, 10, 11, 12</p> <p><b>CTE Anchor:</b> Communications: 2.1, 2.2, 2.3, 2.5, 2.6 Technology: 4.1, 4.2, 4.3 Problem Solving and Critical Thinking: 5.1, 5.2, 5.3, 5.4 Health and Safety: 6.5, 6.6 Responsibility and Flexibility: 7.1, 7.2, 7.3, 7.6 Ethics and Legal Responsibilities: 8.2, 8.3, 8.4, 8.6, 8.7 Technical Knowledge and Skills 10.1, 10.2, 10.3, 10.4 Demonstration and Application: 11.1</p> <p><b>CTE Pathway:</b> B2.4, B5.1, B8.1,</p>
<p>M. BANKING TRANSACTIONS AND RECONCILIATION</p> <p>Describe banking reconciliation procedures.</p>	<ol style="list-style-type: none"> <li>1. Demonstrate how to record and handle bank deposits.</li> <li>2. Demonstrate how to Transfer Funds between accounts.</li> <li>3. Explain common errors in banking transactions and ways to correct them.</li> <li>4. Demonstrate how to handle NSF checks.</li> <li>5. Identify bank documents needed to perform reconciliations: <ol style="list-style-type: none"> <li>a. Checking account statements</li> <li>b. Savings account statements</li> <li>c. Credit card statements</li> </ol> </li> <li>6. Explain the items of the banking statements: <ol style="list-style-type: none"> <li>a. Identify time frame</li> <li>b. Identify charges</li> <li>c. Identity deposits</li> <li>d. Identify service fees</li> </ol> </li> <li>7. Demonstrate how to access the Reconciliation Window and perform reconciliation.</li> <li>8. Discuss ways to locate and correct discrepancies during the reconciliation process.</li> <li>9. Print Reconciliation Reports.</li> </ol>	<p><b>Career Ready Practice:</b> 1, 2, 4, 5, 8, 10, 11, 12</p> <p><b>CTE Anchor:</b> Communications: 2.1, 2.2, 2.3, 2.5, 2.6 Technology: 4.1, 4.2, 4.3 Problem Solving and Critical Thinking: 5.1, 5.2, 5.3, 5.4 Health and Safety: 6.5, 6.6 Responsibility and Flexibility: 7.1, 7.2, 7.3, 7.6 Ethics and Legal Responsibilities: 8.1, 8.2, 8.3, 8.4, 8.6, 8.7</p>

COMPETENCY AREAS AND STATEMENTS	MINIMAL COMPETENCIES	STANDARDS
(5 hours)		Technical Knowledge and Skills 10.1, 10.2, 10.3, 10.5 Demonstration and Application: 11.1  <b>CTE Pathway:</b> B1.7, B2.4, B5.1, B8.1
<b>N. PROCESSING PAYROLL</b>  Explain basic payroll accounting procedures.	<ol style="list-style-type: none"> <li>Demonstrate working with employees.               <ol style="list-style-type: none"> <li>Gather Employee Information                   <ol style="list-style-type: none"> <li>W-4</li> </ol> </li> <li>Managing the Employee List</li> <li>Setting Employee Defaults</li> </ol> </li> <li>Demonstrate how to work with an outside payroll company:               <ol style="list-style-type: none"> <li>Entering information</li> <li>Tracking information</li> <li>Entering historical amounts</li> </ol> </li> <li>Demonstrate how to set up payroll.               <ol style="list-style-type: none"> <li>Payroll items</li> <li>Deductions</li> </ol> </li> <li>Discuss After-the-Fact payroll.</li> <li>Demonstrate how to create paychecks.</li> <li>Demonstrate how to track and pay payroll liabilities:               <ol style="list-style-type: none"> <li>Troubleshooting payroll</li> <li>Correcting paychecks</li> <li>Correcting payroll liability payments</li> </ol> </li> <li>Demonstrate how to generate year-end documents:               <ol style="list-style-type: none"> <li>W-2</li> <li>W-3</li> <li>1099 forms</li> <li>1096</li> </ol> </li> <li>Demonstrate how to generate end of year reports:               <ol style="list-style-type: none"> <li>Form 940</li> <li>Form 941</li> </ol> </li> </ol>	<b>Career Ready Practice:</b> 1, 2, 4, 5, 8, 10, 11, 12  <b>CTE Anchor:</b> Communications: 2.1, 2.2, 2.3, 2.5, 2.6 Technology: 4.1, 4.2, 4.3 Problem Solving and Critical Thinking: 5.1, 5.2, 5.3, 5.4 Health and Safety: 6.5, 6.6 Responsibility and Flexibility: 7.1, 7.2, 7.3, 7.4, 7.6 Ethics and Legal Responsibilities: 8.1, 8.2, 8.3, 8.4, 8.6, 8.7 Technical Knowledge and Skills 10.1, 10.2, 10.5 Demonstration and Application: 11.1  <b>CTE Pathway:</b> B2.3, B2.4, B4.4, B5.1, B9.4
<b>O. GENERAL JOURNAL ENTRIES</b>  Generating entries directly affecting General Ledger accounts	<ol style="list-style-type: none"> <li>Demonstrate how to access the General Journal Entry Form.</li> <li>Demonstrate how to identify entry number.</li> <li>Demonstrate how to enter debits.</li> <li>Demonstrate how to enter credits.</li> </ol>	<b>Career Ready Practice:</b> 1, 2, 4, 5, 8, 10, 11, 12  <b>CTE Anchor:</b> Communications: 2.1, 2.2, 2.3, 2.5, 2.6 Technology: 4.1, 4.2, 4.3

COMPETENCY AREAS AND STATEMENTS	MINIMAL COMPETENCIES	STANDARDS
(1 hour)		<p>Problem Solving and Critical Thinking: 5.1, 5.2, 5.3, 5.4 Health and Safety: 6.5, 6.6 Responsibility and Flexibility: 7.1, 7.2, 7.3, 7.4, 7.6 Ethics and Legal Responsibilities: 8.2, 8.3, 8.4, 8.6, 8.7 Technical Knowledge and Skills 10.1, 10.2, 10.5 Demonstration and Application: 11.1</p> <p><b>CTE Pathway:</b> B2.3, B2.4, B4.4, B5.1</p>
<p>P. CREATING REPORTS</p> <p>Generating reports to help monitor a business</p>	<ol style="list-style-type: none"> <li>1. Demonstrate how to generate the following reports:               <ol style="list-style-type: none"> <li>a. List Report</li> <li>b. Term Report</li> <li>c. Customer Report</li> <li>d. Vendor Report</li> <li>e. Accounts Receivable Report</li> <li>f. Accounts Payable Report</li> <li>g. Banking Report</li> <li>h. Balance Sheet Report</li> <li>i. Profit and Loss Report</li> <li>j. Payroll Report</li> <li>k. Sales Report</li> <li>l. Cash Flow Report</li> <li>m. Trial Balance Report</li> <li>n. Other Reports</li> </ol> </li> <li>2. Demonstrate how to customize reports.</li> </ol>	<p><b>Career Ready Practice:</b> 1, 2, 4, 5, 10, 11, 12</p> <p><b>CTE Anchor:</b> Communications: 2.1, 2.2, 2.3, 2.4, 2.5, 2.6 Technology: 4.1, 4.2, 4.3, 4.4 Problem Solving and Critical Thinking: 5.1, 5.2, 5.3, 5.4 Health and Safety: 6.5, 6.6 Responsibility and Flexibility: 7.1, 7.2, 7.3, 7.4, 7.6 Ethics and Legal Responsibilities: 8.3, 8.6, 8.7 Technical Knowledge and Skills 10.1, 10.2, 10.5 Demonstration and Application: 11.1</p>



COMPETENCY AREAS AND STATEMENTS	MINIMAL COMPETENCIES	STANDARDS
(4 hours)		<b>CTE Pathway:</b> B1.1, B1.2, B1.6, B2.1, B2.2, B2.3, B2.4, B2.6, B4.3, B4.4, B5.1
<p><b>Q. EMPLOYABILITY SKILLS</b></p> <p>Exhibit career planning, job search and acquisition, leadership, human relations, decision-making and problem solving skills.</p> <p>(8 hours)</p>	<ol style="list-style-type: none"> <li>Describe employment strengths and weaknesses.</li> <li>Define career-related terms.</li> <li>Describe advantages and disadvantages of working in a small company or a large corporation.</li> <li>Identify advantages and disadvantages of working in a small or a large office.</li> <li>Describe the steps in a job search.</li> <li>Write a résumé and cover letter; discuss the value of résumés and personal networking in obtaining employment.</li> <li>Complete a job application form legibly.</li> <li>Describe work habits, punctuality, and regular attendance.</li> <li>Describe job interview preparation.</li> <li>Participate in a mock interview as an applicant and discuss applicant's point of view.</li> <li>Participate in a mock interview as an employer and discuss employer's point of view.</li> <li>Describe civil, age, and equal rights in employment and what constitutes discriminatory hiring practices.</li> <li>Describe employer's rights.</li> <li>Describe statutory, compensatory, and employer sponsored benefits.</li> <li>Define gross/net pay, federal/state, FICA, SDI taxes, and the W-4 form.</li> <li>Describe importance of prioritizing tasks; explain need to be receptive to priority changes.</li> <li>Describe activities, which increase job productivity.</li> <li>Describe types of clothing that project a successful image on the job or at a job interview.</li> <li>Describe ways to improve own image.</li> <li>Describe the effect of physical traits on fellow employees and the public.</li> <li>Describe the effect of personality traits on fellow employees and the public.</li> <li>Describe the effect of job traits on fellow employees and the public.</li> <li>Evaluate own human relations skills; prepare a plan for improvement.</li> <li>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.</li> <li>Describe procedures used in solving job-related problems.</li> <li>Describe how emotions and other conditions could influence one's decision-making.</li> <li>Describe customer service as a method of building permanent relationships between the organization and the customer.</li> </ol>	<p><b>Career Ready Practice:</b> 1, 2, 3, 5, 6, 7, 9, 10, 11, 13</p> <p><b>CTE Anchor:</b>            Communications:            2.1, 2.2, 2.3, 2.4, 2.5            Career Planning and Management:            3.1, 3.4, 3.5, 3.7, 3.9            Problem Solving and Critical Thinking:            5.1, 5.4            Health and Safety:            6.2            Responsibility and Flexibility:            7.2, 7.7            Leadership and Teamwork:            9.6            Technical Knowledge and Skills:            10.1, 10.8</p> <p><b>CTE Pathway:</b> B9.3</p>



## ***SUGGESTED INSTRUCTIONAL MATERIALS and OTHER RESOURCES***

### **TEXTBOOKS**

Bienias Gilbertson, Claudia, CPA/ Lehman, Mark W. Century 21 Accounting: General Journal. Cengage 2019.

Horne, Janet. QuickBooks Desktop 2018: A Complete Course, 17<sup>th</sup> Edition, Pearson Publishing, 2019.

Conlon, Trisha. QuickBooks Desktop. Labyrinth Learning, 2021.

Siegel, Joel and Jae K. Shim. Dictionary of Accounting Terms. Barron's Educational Series, Incorporated, 2005.

### **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.

[www.gmetrics.net](http://www.gmetrics.net)

<https://certiport.pearsonvue.com/>

### **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 – Introduction to QuickBooks – Pass all assignments and exams on transaction analysis with a minimum score of 80% or higher.

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

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

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

SECTION G – Chart of Accounts – 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 – Working with Customers and Sales – Pass all assignments and exams on computer applications with a minimum score of 80% or higher.

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

SECTION K – Inventory – Pass a practical examination with a minimum score of 80% or higher.

SECTION L – Setting up Sales Tax – Pass all assignments and exams on employability skills with a minimum score of 80% or higher.

SECTION M – Banking Transactions and Bank Reconciliation – Pass a practical examination with a minimum score of 80% or higher.

SECTION N – Processing Payroll – Pass all assignments and exams on employability skills with a minimum score of 80% or higher.

SECTION O – General Journal Entries – Pass a practical examination with a minimum score of 80% or higher.

SECTION P – Creating Reports – Pass a practical examination with a minimum score of 80% or higher.

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

SECTION R – Final Evaluation – Pass a practical examination 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.



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