

DOCUMENT RESUME

ED 201 787

CE 028 770

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 TITLE Accounting and Related Occupations Module. Achieving Sex Equity in Business and Office Education.
 INSTITUTION Delaware State Dept. of Public Instruction, Dover.
 PUB DATE Jul 80
 NOTE 30p.; For related documents see CE 028 768-772.

EDRS PRICE MF01/PC02 Plus Postage.
 DESCRIPTORS *Accounting; Bookkeeping; Business Education; Case Studies; Clerical Occupations; Competency Based Education; *Equal Opportunities (Jobs); Females; Learning Activities; Learning Modules; Males; *Nontraditional Occupations; *Office Occupations Education; Pretests Posttests; Secondary Education; *Sex Fairness; Sex Stereotypes; Vocational Education
 IDENTIFIERS *Delaware: Vocational Education Amendments 1976

ABSTRACT

The Vocational Education Amendments of 1976 mandate that sex bias and sex stereotyping be eliminated from all vocational education programs. In business and office occupations programs, the problems have been centered around increasing the number of male students in the program, encouraging women to move into management positions and other upper level supervisory jobs, and using sex-fair language in business communications. Responding to the Amendments, the state of Delaware developed a set of five sex equity modules designed (1) to focus on issues which are related to specific clusters of career options as defined in Delaware's competency-based, goal-oriented business and office occupations curriculum; (2) to provide information and materials for one to three days of activities; and (3) to focus the student's attention on those sex equity concerns which will affect her/his experiences as a student in the classroom, on-the-job, and in making career decisions. This module focuses on eliminating sex stereotyping in accounting and related occupations (accounts payable assistant, cashier, teller, billing assistant, payroll assistant, bookkeeper, etc.). Instructional activities in the module include a pretest: an activity on authority, responsibility, and the changing roles of women; a case study: a discussion of dealing with people; a slide-tape presentation: qualifications for employment; and a posttest. (KC)

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ED201787

ACCOUNTING AND RELATED OCCUPATIONS MODULE

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ACKNOWLEDGMENT

We wish to acknowledge the following Task Force members for their significant contributions to this publication:

Michael Davis, Business Teacher,
Delaware Technical and Community College, Wilmington

Henry, Business Teacher,
Penn State, New Castle

John Smith, Business Teacher,
Delaware Technical and Community College

William Taylor, Business Teacher,
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Special thanks are due to Robert Bowen, Media Coordinator, Delaware Technical and Community College, Wilmington and his assistance in the development of the script and slide-
show presentation and Michael Davis, Business Teacher, Delaware
Technical and Community College, Wilmington for assisting Robert.

Special thanks to Jeanette Anderson and Jenny Kim for typing
the manuscript.

PREFACE

The Vocational Education Amendments of 1976 mandate that sex bias and stereotyping be eliminated from all vocational education programs.

The amendments set aside \$50,000 of each state's Federal vocational funds for this purpose and mandate that each state employ an individual full time to work on eliminating sex bias and stereotyping from vocational programs.

Each program area has special problems which must be addressed in order to achieve sex equity. In business and office occupations programs, the problems have been centered around increasing the number of male students in the program, encouraging women to move into management positions and other upper level supervisory jobs, and using sex-fair language in business communications.

The sex equity modules are designed to:

1. focus on issues which are related to specific clusters of career options as defined in Delaware's competency-based goal oriented business and office occupations curriculum;
2. provide information and materials for one to three days of activities; and
3. focus the student's attention on those sex equity concerns which will affect her/his experiences as a student in the classroom, on-the-job, and career decisions.

Instruction in business and office occupations programs should:

1. afford both male and female students opportunities to pursue a number of career options;
2. include a sex-fair curriculum; and
3. provide students with cooperative work experiences without regard to the sex of the student.

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This publication is available in microfiche from the Bureau of Archives and Records, Hall of Records, P.O. Box 1401, Dover, Delaware, 19901, and printed in the United States of America.

Document 95-01-80-07-13

I. INTRODUCTION TO THE CLUSTER

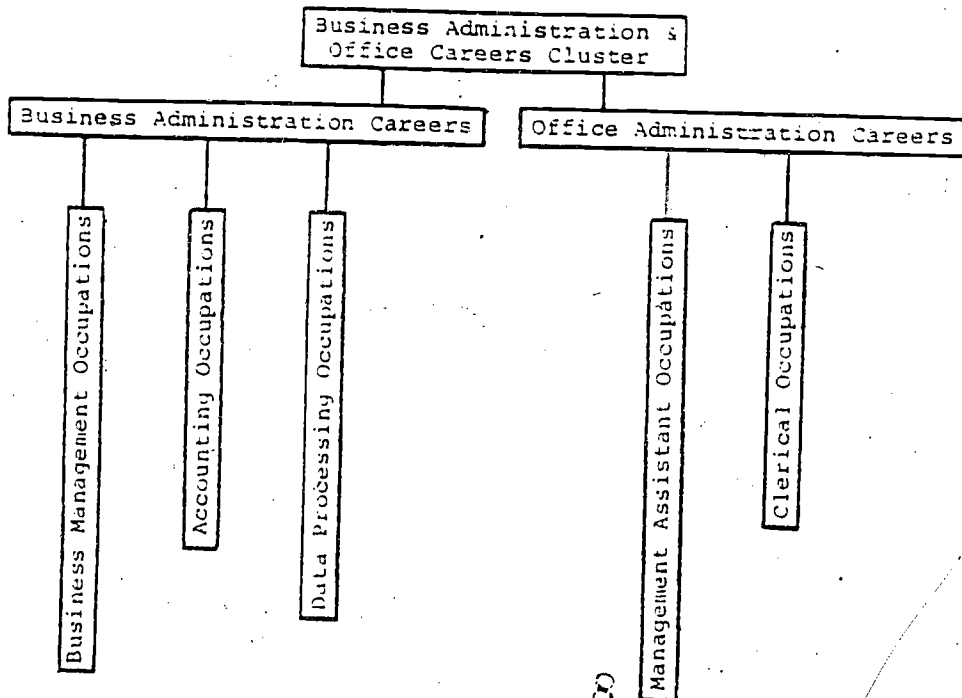
1. DESCRIPTION OF PROGRAMS

Business education represents a broad and diverse discipline that is included in a variety of educational delivery systems--elementary, secondary, and post-secondary schools. The primary purpose of this field of study is to educate individuals in business and to provide a continuous program of planned learning experiences designed to equip individuals with the technical skills necessary for competitive success in the business community.

Business education includes competency-based programs in office occupations, business teaching, business administration, and economic understandings. Specifically, the Business Administration and Office Careers Cluster provides career information and training that helps students relate their interests, needs, and abilities to occupational opportunities identified in five areas of concentration: business management, accounting, data processing, clerical, and management-assistant clusters. These five areas interrelate with each function providing opportunities for advancement beginning with entry-level jobs for the secondary-school graduate. However, many positions do require at least two years of technical post-secondary preparation.

2. VOCATIONAL BUSINESS MODEL

It is the function of this cluster to provide students with the competencies that will enable individuals to obtain appropriate jobs in their chosen business field--and to advance within an occupational grouping. In Delaware, the vocational business model consists of five sub-clusters which are illustrated below:



SUB-CLUSTERS

The specific jobs for which students are prepared in the sub-clusters are indicated on Figure 2 of this guide. Each specific job has been identified/verified via survey of the business community throughout the Delaware region.

ACCOUNTING OCCUPATIONS (USOE 14.0100)

In this sub-cluster, the student is prepared to assume the responsibilities for recording, classifying, summarizing, and interpreting financial data for management. Accounting occupations are an integral part of the operations of government, education, business, industry, medical science, and related research.

Entrance into the accounting field requires the knowledge of basic economics, accounting, office procedures, mathematics, and the ability to use a variety of office equipment. Students who enter this discipline should enjoy working with figures. Individuals should be able to think logically, attend to detail, and function with utmost accuracy.

(a) Job Descriptions

(1) Accounts Payable Assistant (D.O.T. 210.382-026)

Keeps the accounts payable section of a set of financial records; verifies and enters details of transactions as they occur; summarizes details in separate ledgers, using adding and calculating machine.

(2) Cashier (D.C.T. 211.342-010)

Performs any combination of the following duties: receives funds from customers and employees, disburses funds, and records monetary transactions in a business establishment or place of public accommodation.

(3) Bank Teller (D.O.T. 211.362-018)

Receives checks and cash for deposit, verifies amounts, and examines checks for endorsements; enters deposits in depositor's passbooks and issues receipts; cashes checks and pays out money upon verification of signatures and customer balances; may operate various office machines.

FIGURE 2

BUSINESS ADMINISTRATION AND OFFICE CAREERS CLUSTER

BUSINESS ADMINISTRATION CAREERS

BUSINESS MANAGEMENT OCCUPATIONS		
^a U.S.O.E.	^b D.O.T.	POSITIONS
14.001	169.167-034	Office Manager
14.001	169.167-010	Admin. Ass't.
14.009	189.167-022	Dept. Manager
		Small Business Operator

ACCOUNTING OCCUPATIONS		
^a U.S.O.E.	^b D.O.T.	POSITIONS
14.0101	160.167-010	Accountant
14.0199	210.382-010	Audit Clerk
14.0102	210.382-026	Accrs. Rec. Ass't.
14.0102	210.382-026	Accrs. Pay. Ass't.
14.0103	211.362-010	Cashier
14.0103	211.362-018	Bank Teller
14.0199	214.482-010	Billing Ass't.
14.0199	215.367-022	Timekeeper
14.0199	215.482-010	Payroll Ass't.
14.0199	216.382-018	Balance Ass't.
14.0199	216.382-062	Statistical Ass't.
14.0102	216.482-010	Accounting Ass't. (bookkeeper)
14.0104	216.482-022	Calculating-Machine Operator

DATA PROCESSING OCCUPATIONS		
^a U.S.O.E.	^b D.O.T.	POSITIONS
14.0201	203.362-018	Terminal Systems Operator
14.0202	203.582-022	Data Typist
14.0202	203.582-010	Keypunch Operator
14.0202	203.582-034	Terminal Operator
14.0299	209.387-022	Data Exam Ass't.
14.0299	213.132-010	Computer Operations Supervisor
14.0201	213.362-010	Computer Operator
14.0202	213.382-010	Computer/Peripheral Equipment Operator
14.0299	219.137-014	Data Control Ass't. Supervisor
14.0203	219.367-026	Programmer (Trainee)

^a This number refers to U. S. Office of Education Codes for business and office occupations.

^b Dictionary of Occupational Titles-1978 - this number refers to Department of Labor Codes for specific jobs within an occupational grouping.

- (4) Billing Assistant (D.O.T. 214.482-010)

Operates billing machine with or without computing devices to prepare bills, statements, and invoices to be sent to customers; calculates totals, net amounts, and discounts by addition, subtraction and multiplication; records computations.

- (5) Timekeeper (D.O.T. 215.367-022)

Compiles employees' time and production records; reviews time sheets, work charts and time cards for completeness; computes total time worked by employees, posts to master time sheet, and routes to payroll department.

- (6) Payroll Assistant (D.O.T. 215.482-010)

Operates posting machines to compute and record earnings from time sheets and work tickets subtracting deductions; enters net wages on earnings record card; check study and payroll sheet; may prepare periodic reports of earnings and income tax deductions; may keep records of sick leave pay and non-taxable wages.

- (7) Balance Assistant (D.O.T. 216.382-018)

Calculates, verifies, and compares records of one record book with prior balances of same or other record books; may reconcile company's book ledgers with bank statements.

- (8) Statistical Assistant (D.O.T. 216.382-062)

Compiles statistics from source materials, such as production and sales records, time sheets, survey sheets, and questionnaires using calculating and adding machines.

- (9) Accounting Assistant (Bookkeeper) (D.O.T. 216.482-010)

Performs routine calculating, posting and verifying duties to obtain financial data for use in maintaining accounting records; totals accounts using adding machines; and may type account statements, periodic reports, and other records.

(10) Calculating Machine Operator (D.O.T. 216.482-022)

Computes and records statistical, accounting and other numerical data using a machine that automatically performs mathematical processes; may verify computations made by other workers.

(b) Employment Outlook

Over one million men and women are employed as accountants and bookkeepers. There is a continuing demand for approximately 200,000 new people in the accounting/bookkeeping occupations annually as replacements for those who retire, transfer to other occupational fields, or leave their jobs for other reasons. However, the availability of jobs for workers employed in this area is influenced by such factors as business trends, the installation and use of automatic business processing equipment, government regulations regarding filing of financial records and tax forms, and the number of persons seeking employment in the accounting field.

Employment opportunities are best for persons knowledgeable in performing all accounting functions. Training in the operation of bookkeeping machines and electronic data processing equipment increases opportunities for gaining employment. Many employers prefer graduates who have worked part-time in business or accounting firms while in school. Opportunities for accountants without a college degree are primarily in small businesses and public accounting firms.

II. ACCOUNTING AND RELATED OCCUPATIONS -
PERFORMANCE AND OBJECTIVES

1. FOCUSES

- (a) The personal interests and abilities needed in accounting occupations.
- (b) Job interview experiences of men and women.
- (c) Men and women in employee/employer interactions.

2. ACTIVITIES

- (a) Pre-test.
- (b) Authority, responsibility and the changing roles of women.
- (c) Case study "Not Getting the Job".
- (d) Dealing with people - male/female interaction.

- (e) Slide-Tape Presentation.
 - (f) Qualifications for employment.
 - (g) Post-test.
3. PERFORMANCE OBJECTIVES (Competencies)
- (a) Given an opportunity to discuss those qualifications required for a job in accounting, the student will prepare four statements which indicate that either a man or a woman could do the job.
 - (b) Given an exercise on job interviews, the student will list at least two questions that should never be asked in a job interview.
 - (c) Given a chance to discuss some problems that arise as men and women interact in the work force, the student will state two of these problems as specified by the teacher.

III. INTRODUCTION TO ACCOUNTING MODULE

Accountants work with business records and prepare financial reports. The three major fields of employment for an accountant are public, private, and government.

In the past men have led the field in accounting. Certified Public Accountants and head accountants have always had the masculine image. Recordkeeping positions seem to have attracted women. In this position there is usually a routine method of keeping records. Tasks such as preparing income tax returns, auditing internal accounting procedures, and consulting on budget controls systems are responsibilities that have been assumed by men in many public assignments.

Auditors or management accountants who handle financial records for private business firms for which they work on a salary basis also seem to be dominated by men. Persons developing accounting systems for government agencies and auditing financial records of private firms subject to government regulations have been men.

Although women are equally capable of performing in accounting positions with the same level of proficiency as men, personnel managers have tended to lean toward men in these higher paying positions and have exaggerated the importance of the need for the masculine profile. In many cases the traits and abilities of the females have been ignored and/or denied.

Considerable evidence belies the notion that "a woman's place is in the home". Today the number of women in the work force is rapidly increasing and they are aspiring for higher paying accounting positions.

This module is designed to provide the students with more factual information about the employment qualifications and opportunities in the field of accounting.

The activities focus on:

- (a) Personal interests and abilities needed in accounting occupations.
- (b) Job interview experiences of men and women.
- (c) Men and women in employee/employer interactions.

1. OVERVIEW OF INSTRUCTIONAL ACTIVITIES

(a) Pre-test

The pre-test should be administered before working on the module. There are no right or wrong answers. A class discussion can be conducted using the responses to the pre-test.

(b) Authority, Responsibility, and the Changing Roles of Women

The directions for this activity are included on the activity sheets.

(c) Case Study

Each student should read the study "Not Getting the Job" and answer the questions 1-4 on the activity sheet. The class can share their responses to these questions.

(d) Dealing With People

Students should read each situation and respond by selecting either answer a or b. The students can discuss their selections in small groups.

(e) Slide-Tape Presentation

(f) Qualifications for Employment

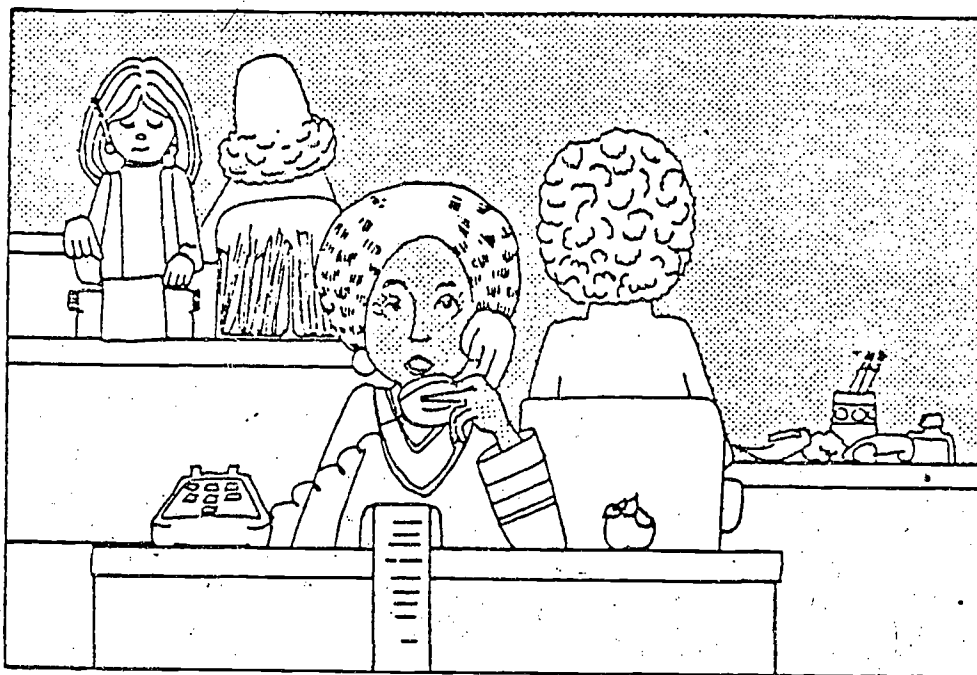
(g) Post-test

The post-test is a personal inventory and the students may or may not change their opinions after completing the module.

ACTIVITY (a)

Pre-Test

WOULD I LIKE TO BE AN ACCOUNTING CLERK?



Think for a few minutes about your experiences as an accounting clerk who handles activities for a boating business; then answer the questions below. If most of your answers are "yes," chances are you would like to be an accounting clerk.

(Circle One)

- | | | |
|-------------------------------------------------------------------|-----|----|
| 1. Do you have legible handwriting (one that can be easily read)? | YES | NO |
| 2. Are you an honest and dependable person? | YES | NO |
| 3. Would you like counting and wrapping large sums of money? | YES | NO |
| 4. Did you enjoy making out the deposit slip? | YES | NO |

(Circle One)

5. Would you like to deposit money for a company on a regular basis? YES NO
6. Did you enjoy writing the checks and completing the check stubs? YES NO
7. Did you enjoy reading the graph? YES NO
8. Would you like to write letters and memos as a part of your job? YES NO
9. Are you accurate when working with numbers? YES NO

ACTIVITY (b)

Authority, Responsibility, and the Changing Roles of Women

1. OBJECTIVE

By discussing the case problem "Happy Home Insurance Company", students will gain insight into the special problems pertaining to authority and responsibility that are encountered by women and by men in their dealings with women in the job situation.

2. SURVIVAL SKILLS EMPHASIZED

- (a) Dependability.
- (b) Organizing the work activities of others.
- (c) Giving an honest day's work.
- (d) Specialized training.
- (e) Adjusting to work situations.

3. IMPORTANCE

Authority and responsibility are key issues in the controversy over the changing role of women in work situations. Therefore, this topic is given special consideration in this module. Within the formal organization, women have tended to remain in the positions of minimal authority. In many cases, women have been given much more responsibility than authority. Where they have been given authority, they encounter problems with response to that authority and with the use of that authority. It is important for women to understand these problems and how to overcome them. And it is important for men to learn how to cope with problems involving women in authority.

4. MATERIALS AND EQUIPMENT

Make two copies of Student Worksheet - Happy Home Insurance Company, for the two students who will take part.

5. ACTIVITY - HAPPY HOME INSURANCE COMPANY

- (a) Have two members of the class come to the front of the room and act out the roles of the applicant and interviewer as they read their parts out loud from Student Worksheet - Happy Home Insurance Company.

- (b) Have the class comment on how they think the applicant, Beth Johnson, must have felt during the interview. Would they have handled the interview or particular questions any differently?
- (c) What common negative attitudes about the authority and responsibility of women are brought out in the interview? (For example, that women put family requirements ahead of job responsibilities, that men will not accept a woman's authority, that women take on job responsibilities only until they marry or start a family, etc.)
- (d) If the applicant was a man divorced with two children and the same education and experience, how might the interview have been different?
- (e) Was the Personnel Department fair to Beth Johnson in their treatment of her? Why or why not?

- The point might be brought out that women are more likely to put family requirements ahead of job responsibilities than men or are more likely to quit when they get married or start a family, etc.
- Women also have positive tendencies too, like holding up under stress, lower tendencies for heart attacks, etc.
- With the changing attitudes toward wives working, children in day care, high divorce rates creating situations of women as the bread-winner, etc., women are taking job responsibilities more and more seriously.
- The number of women who must work to support their families is increasing. About one of every eight families is now headed by a woman. Therefore, more and more women need higher-paying jobs to provide for their children.
- Women do not have a natural inability to handle authority as some people believe. Some women will handle authority well, some will not, the same as men.
- Some men will resist the authority of women at first. However, when it is no longer new and unusual, men are likely to become more accepting.

- (f) Right now women are fighting for a chance to demonstrate that they can handle authority and that they are responsible workers. People are watching and judging. What effect might this have on individual women?
- (g) How could the interviewer have handled the situation so that he could have informed Beth of the concerns of the company without being offensive?
 - For example, stressing the importance of not missing work and reference to negative behavior of other employees rather than directly accusing Beth, etc.
- (h) List on the board suggestions from the class on what reasons people might have for not wanting to give women positions of authority.
- (i) See if the class can figure out possible basis for these reasons.
- (j) What changes are taking place that might decrease the importance of some of these reasons?

6. FOLLOW-UP

Allow five minutes at the end of class to summarize and evaluate what has been discussed. Include a discussion of:

- (a) What women can do to get more authority on the job and handle it.
- (b) Men's attitudes toward women in authority.

HAPPY HOME INSURANCE COMPANY

Interviewer: Good morning. May I help you?

Beth: Yes, my name is Beth Johnson, and I'm looking for a job. The receptionist told me to see you.

Interviewer: I see you have your application filled out. Which job was it that you're interested in?

Beth: Well, I was looking for something in accounting, and I thought the Bookkeeper's job that is open might be a good start.

Interviewer: I see. Let's look at your background. You have children? I don't like to pry, but I'm afraid I'll have to ask you about your day-care arrangements -- I see you're divorced.

Beth: Yes, I am -- but I've made adequate plans to see that my children are cared for.

Interviewer: Will someone take care of your children when they are sick? We expect our employees to be at work every day unless there is a serious emergency.

Beth: I plan to be at work every day.

Interviewer: You're not planning to have any more children, are you?

Beth: Why--uh--no. You see, I'm divorced.

Interviewer: Yes, I know, but a woman your age could easily remarry.

Beth: I don't have any plans to remarry.

Interviewer: Good, I'll just make a note of that. Now, where were we? Oh, yes. You have a year of experience as a cashier and you are working on an Associate Degree in Accounting. What do you plan to do with it when you finish?

Beth: I hoped to get a job as a supervisor of accounting. I thought I might be eligible for some kind of supervisory training program.

Interviewer: With only a year of cashiering experience, I'm afraid our Personnel Director would hesitate to invest training time in you. You'd have to give a better indication of your abilities in accounting before we could consider it.

Beth: What about the opening for a Bookkeeper?

Interviewer: Perhaps. But then, there's the problem of making a woman supervisor over a man. Generally, we try not to do that because it makes the men nervous and reduces their productivity. I think you'd be better off staying in sales.

Adapted from Kast, Fremont E., and James E. Rosenweig, "Changing Values and Roles: Women in Management", Experiential Exercises and Cases in Management, McGraw-Hill, 1976, pp. 327-336.

ACTIVITY (c)

Not Getting the Job

Pam Nelson, 29, has several years of work experience in an accounting office. After high school, Pam attended a community college and received an associate degree in accounting technology. After working the same job for three years, Pam realizes that the opportunities for advancement in the next few years are limited. Therefore, Pam began to seek management positions with other companies.

On one interview in particular, Pam possessed all the necessary qualifications, including a degree and experience, and felt that she had made a good impression. The personnel director who had interviewed her invited her to lunch and introduced her to eight employees she would supervise. However, two days later, Pam received a call that the position had been filled. Pam felt that she was overlooked because she was female.

Student Discussion Questions:

- (a) Where can Pam go if, in fact, discrimination is a factor?
- (b) What other factors may have contributed to Pam's not getting the job?
- (c) Name some things Pam could do before her next interview.
- (d) How will this affect Pam's current job?

DEALING WITH PEOPLE

As head accountant, Ann Jackson must work with the manager and other employees at the Southern Pacific Boat-
ing Club. She has found through experience that people she works with are generally cooperative and pleasant if
she is diplomatic in talking with them. If she is not diplomatic, the other employees are often rude and uncoop-
erative.

INSTRUCTIONS: Below are four situations that Ann might have to deal with during a day. As shown by the
statements at the left, Ann could handle each situation in two ways--either politely or rudely. The column at
the right gives two responses for each situation. Which response at the right would Ann receive to her state-
ment at the left? Mark either a or b in the blanks.

SITUATION 1: Boy, Did I Get a Wrong Number!

1. "Faye, you did it again! I asked for the phone number of Olin Skils in Los Angeles and some jerk at a place called Fred's Texaco right here in Honolulu answered the phone!"
2. "Faye, would you please check and see if you gave me the correct phone number for Olin Skils? When I dialed I got a location in Denver."
- a. "I believe the number you have is correct if you dial the area code along with it."
- b. "Don't you know enough to dial area codes along with the phone number."

SITUATION 2: The Case of the Slow Secretary

3. "Cheri, I'm sick and tired of huzzing you to come in my office and not having you at your desk. You'll have to cut out your 30-minute coffee breaks by the swimming pool and stay in the lounge for breaks."
4. "Cheri, I often need to get hold of you right away for dictation when you are on your break out by the swimming pool. Would you please try to hold your breaks to 15 minutes and let me know when you are going out."
- a. "You're always on my back about something--if it's not coffee breaks it's covering my typewriter at night. Why don't you try leaving me alone long enough for me to get my work done?"
- b. "I guess I have been getting a bit slack about the 15-minute rule, so I'll watch it from now on. I'll plan to take my breaks at 9:30 and 3:00."

SITUATION 3: The Case of the Missing Report

5. "Miss Marshall, I want to know why you haven't given me last month's room sales figures yet. I asked you for those figures at least three days ago."
6. "Miss Marshall, are the sales figures for last month ready for me yet?"
- a. "I'm very sorry, Ms. Jackson, but they aren't. However, I will start on them right away."
- b. "It was two days ago, not three. I'll get to them when I can."

SITUATION 4: How Not to Impress the Boss

7. "Mr. Reeves, perhaps we should reconsider our policy of giving free continental breakfasts to hotel guests. Since we started the free breakfast program last month, our restaurant profits dropped nearly 5 percent."
8. "Mr. Reeves, you may be manager of this hotel, but your stupid idea of giving hotel guests free continental breakfasts has reduced our restaurant profits by 5 percent and our room sales have not increased. You better stop that foolish program."
- a. "Listen you, just remember that I am manager of the hotel and as long as I am manager I will be the one who decides whether to stop giving free continental breakfasts to guests."
- b. "I appreciate your comments, Ann. Let's continue the free breakfast program just a little longer to see whether it will help increase our room sales. If it doesn't, we'll consider dropping it."

ACTIVITY (f)

QUALIFICATIONS FOR EMPLOYMENT

1. PURPOSE

- (a) To expose students to the many different jobs available in Accounting Occupations.
- (b) To show students that the qualifications for employment are not determined by sex.

2. PROCEDURES

- (a) The teacher should decide which occupation to focus on and discuss the many jobs available within the accounting and related occupations. For example, an industrial arts course may want to learn about jobs available in construction; home economics may use food service employment or child care jobs. For example, the teacher would ask the class to come up with as many jobs in a construction company as they can. The teacher might make a list on the board like this:

Examples of Job Opportunities in Accounting Occupations:

<u>ACCOUNTING OCCUPATIONS</u>		
<u>^aU.S.O.E.</u>	<u>^bD.O.T.</u>	<u>POSITIONS</u>
14.0101	160.167-010	Accountant
14.0199	210.382-010	Audit Clerk
14.0102	210.382-026	Accts. Rec. Ass't
14.0102	210.382-026	Accts. Pay. Ass't
14.0103	211.362-010	Cashier
14.0105	211.362-018	Bank Teller
14.0199	214.482-010	Billing Ass't
14.0199	215.367-022	Timekeeper
14.0199	215.482-010	Payroll Ass't
14.0199	216.382-108	Balance Ass't
14.0199	216.382-062	Statistical Ass't
14.0102	216.482-010	Accounting Ass't (Bookkeeper)
14.0104	216.482-022	Calculating-Machine Operator

A list of job opportunities specific to the course should be developed. In discussion or through research, students may learn what each of the jobs entail.

- (b) When the list is fairly complete, distribute the student activity sheet and have the students decide independently which job or jobs this person is qualified for. Discuss after they have decided.

- How did you decide upon a position?
- What qualities do you see necessary for each occupation?
- What characteristics are not at all necessary for each occupation?
- Do you think this person is a male or female? Why?
- If you learned that the person currently filling the position was a male, how would this influence your choice of position?
- In looking at the qualifications of the applicant, is this person over qualified for the job? Underqualified?
- Suppose you learn the sex of the applicant. Would you change your job offer? Why?
- What jobs are you interested in?
- How are you qualified for these jobs?

3. VARIATION OR FOLLOW-UP

Have students research any job in which they have an interest. From the research, have them list the requirements they feel are necessary for the job. Do they see this job as being exclusively for a male or a female? What requirements would limit the job to one sex? Has their perception of the job changed any after researching it? Have students share their results with the class.

M. Smith has just graduated from high school and is applying for a job. In the interview and from the references, the personnel director finds that the candidate has the following qualities:

- (a) A knowledge of the company through summer jobs.
- (b) A good grade average in high school.

- (c) A good attendance record in high school.
- (d) Business and math skills.
- (e) A pleasant personality.
- (f) A desire to move up in the company.
- (g) Recommendations that indicate the candidate is dependable and has an ability to get along with other people.
- (h) A knowledge of safety precautions; an awareness of the importance of following instructions.
- (i) A driver's license.
- (j) Good health and neat appearance.

What jobs would you offer M. Smith?

A RIDDLE

While driving to the store, a young boy and father were involved in a serious car accident. The father was killed and the boy was injured and taken to a hospital. At the hospital, the boy was examined and an emergency operation was needed. The resident surgeon had scrubbed up, put on a gauze mask, and was waiting in the operating room when the boy was wheeled into surgery. The surgeon took one look at the boy and cried, "I can't operate. This is my son."

Who was the surgeon?

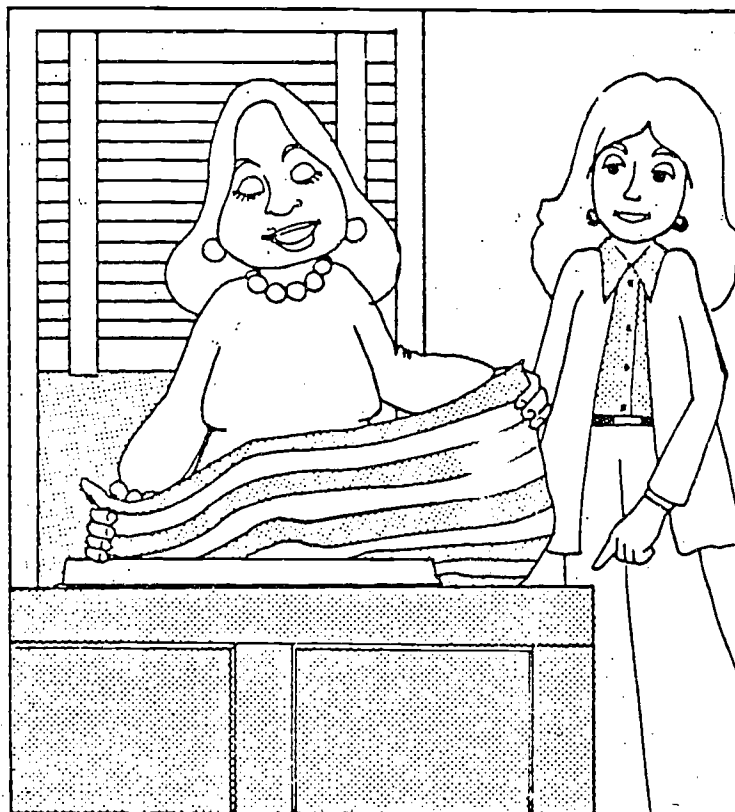
-- source unknown

Answer: The boy's mother.

ACTIVITY (g)

Post-Test

WOULD I LIKE TO BE AN ACCOUNTANT?



1. The traits listed below are helpful in the accounting profession. Place a checkmark beside those traits you possess.
- _____ (a) I enjoy math.
 - _____ (b) When I am faced with a problem, I stick with it until I solve it.
 - _____ (c) I don't get frustrated when I have to explain things to people over and over again.
 - _____ (d) I can sit and concentrate on something even if there is activity going on around me.
 - _____ (e) I can look at an article or story and then summarize it accurately in a few sentences.
 - _____ (f) I am loyal to people or ideas I believe in.

- _____ (g) I can express my ideas clearly in writing.
- _____ (h) I like to work with people.
- _____ (i) It doesn't bother me to work under the pressure of deadlines.
- _____ (j) I can keep important information secret.

2. Would you like to be an accountant?

Why?