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ABSTRACT

This guide sets forth minimum approval criteria for accounting occupations cluster training programs in Oregon. The information in the guide is intended for use by district-level curriculum planners, teachers, regional coordinators, or state education department staff involved with new program development or revisions of existing programs. The guide outlines the instructional content of accounting-related occupational programs in terms of program descriptions, areas for training (such as bookkeeper, accounting clerk, tax preparer, and accountant and auditor), program goals, course/content goals, and sample performance objectives. Course titles and descriptions are also included. A section on organizational options is designed to illustrate a few of the many ways to deliver the minimum instructional content required for an approved vocational cluster program. Content is illustrated by course titles for the instructional levels to recognize that students from different grades may enroll in one or more levels of a program.  
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CLUSTER BRIEF

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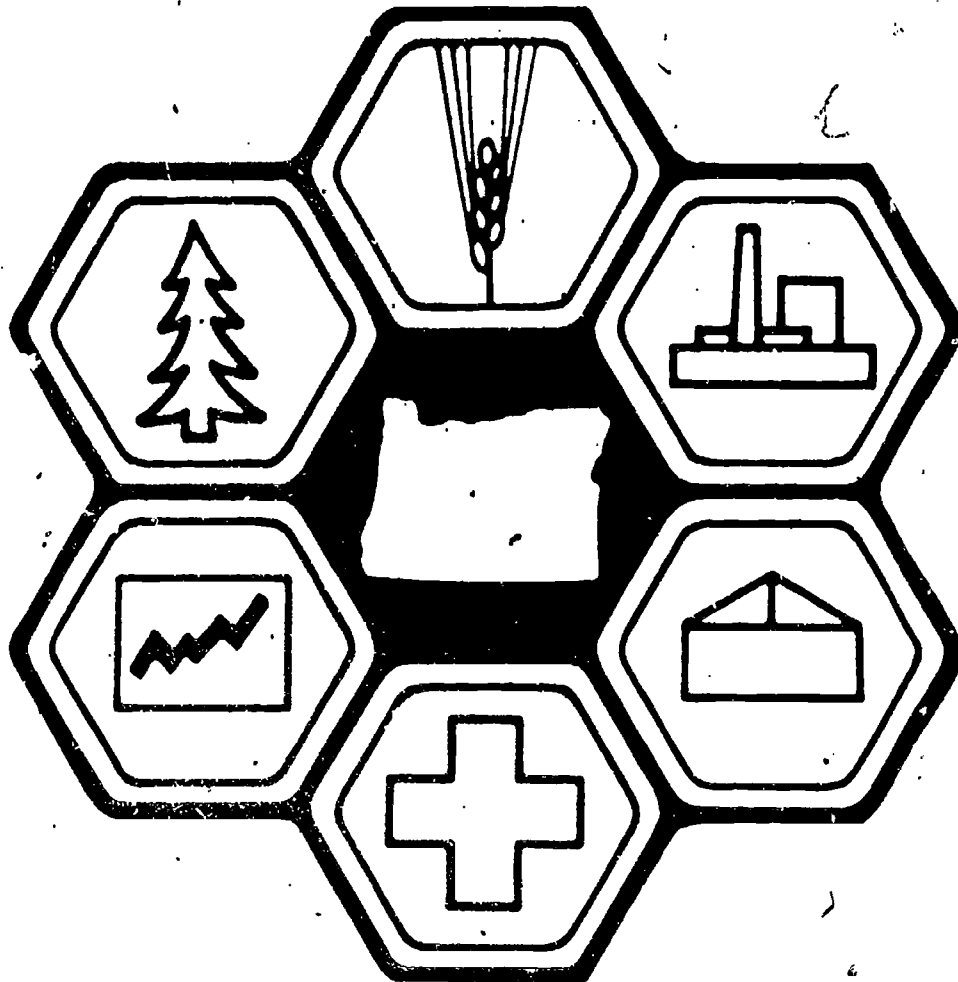
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# ACCOUNTING

November 1984



Vocational Education in Oregon

CEV40813

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### ACCOUNTING VOCATIONAL CLUSTER PROGRAM MINIMUM APPROVAL CRITERIA

The following information is for use by district-level curriculum planners, teachers, regional coordinators or Department staff involved with new program development or revisions of existing programs.

The minimum approval criteria for an Accounting Cluster program are set forth in this document. The instructional content is outlined in terms of program description, areas for training, program goals, course/content goals and sample performance objectives. Course titles and descriptions are also included.

The section on organizational options is designed to illustrate a few of the many ways to deliver the minimum instructional content required for an approved vocational cluster program. Please note that time is illustrated in terms of credits. Content is illustrated by course titles for the instructional level(s) to recognize that students from different grades may enroll in one or more levels of a program.

#### Program Description

The Accounting Cluster program includes a combination of courses and practical experience to prepare students for bookkeeping/accounting related occupations. The program offers students information about business, prepares them for an accounting-related business career, helps them gain a background for advanced study, trains them for employment in a variety of entry-level positions, and develops consumer skills. Instruction is concerned with systematizing information about transactions and activities into accounts and quantitative records as well as paying and receiving money.

#### Areas for Training

Bookkeeper  
Accounting clerk  
Cost estimator  
Tax preparer

Bookkeeping and billing machine operator  
Proof machine operator  
Accountant and auditor  
Payroll and timekeeping clerk

\* \* \* \* \*  
 \*  
 \* **Program Goals** \*  
 \*  
 \* Students will be able to: \*  
 \*  
 \* ● Plan, enter, and advance in an accounting career. \*  
 \*  
 \* ● Apply habits and work attitudes needed for success in obtaining \*  
 \* employment, retraining jobs, and advancing in their occupations. \*  
 \*  
 \* ● Use appropriate skills in business communications. \*  
 \*  
 \* ● Solve business problems using computational skills. \*  
 \*  
 \* ● Perform the skills of information processing. \*  
 \*  
 \* ● Establish and maintain an appropriate work environment. \*  
 \*  
 \* ● Perform bookkeeping and accounting functions. \*  
 \*  
 \* ● Use automated data processing equipment to perform accounting and \*  
 \* bookkeeping functions. \*  
 \*  
 \* ● Identify a variety of career options and career ladders including \*  
 \* entrepreneurship available in accounting work. \*  
 \*  
 \* \* \* \* \*

Course/Content Goals

**CAREER PLANNING**

Students will be able to:

- Assess their interests, aptitudes and abilities in relation to career goals, career requirements and lifestyle preferences.
- Describe the career ladders for advancement within each of the key occupations.
- Utilize community resources for analyzing jobs and careers.
- Apply decision-making skills in making career choices.
- Describe entrepreneurial opportunities in making career choices.

**JOB SEEKING**

Students will be able to:

- Identify primary sources of information on job availability.



Complete a personal resume/data sheet on qualifications for employment.

Write a letter of application for employment.

Dress and groom appropriately for job interviews.

Complete employment application forms.

Complete testing procedures required by prospective employers.

Use appropriate interviewing skills.

Describe legal aspects of hiring, including both employer and employee rights.

#### JOB RETENTION AND GROWTH

Students will be able to:

Conduct a self-evaluation of their personal traits, work attitudes and career goals.

Evaluate jobs.

Assess compatibility of personal and career goals.

Conduct self-appraisals of personal job performance.

Explain the need to keep current on technological advancements through continuing education and training.

#### PERSONAL TRAITS

Students will be able to:

Apply acceptable grooming and hygiene habits.

Apply efficient and productive work habits including:

Time management

Work flow management

Punctuality

Regular attendance

Thoroughness

Teamwork

Neatness

Initiative

Self-evaluation

#### WORK ATTITUDES

Students will be able to:

Apply a positive attitude toward work.

Deal with job stress and conflict.

Promote a positive business image with clients.

Show respect for authority.

Show respect for property.

Demonstrate respect for co-workers.

Accept and give constructive suggestions and praise as related to job performance.

Accept results of performance appraisals as positive steps for improvements in job role.

Apply ethical behavior in the performance of work assignments:

Honesty  
Loyalty

Confidentiality

Originate work.

Apply ability to cope with change.

#### LANGUAGE SKILLS

Students will be able to:

Punctuate and capitalize correctly.

Apply spelling rules.

Use grammar that is correct and appropriate to business communications.

Divide words correctly.

Use appropriate business vocabulary.

Use numbers correctly.

Write legibly.

Use information and reference sources:

Thesaurus  
Almanac  
Equipment manuals  
Atlas  
Telephone directory  
Catalogs  
Library

Secretarial handbooks  
Zip code directory and other postal  
information  
Professional/trade publications  
Company handbooks or procedures manuals  
Oregon Blue Book and related  
government/public resources

## BASIC VERBAL/NONVERBAL SKILLS

Students will be able to:

Read materials with speed and comprehension.

Write business letters and memorandums.

Write short business reports.

Speak effectively in meetings and discussions.

Listen effectively.

Use nonverbal communications effectively:

Body language

Voice inflection

## PROOFREADING AND EDITING

Students will be able to:

Identify and correct errors in typing, grammar, spelling and word usage.

Edit and revise data on hard copy or CRT.

## COMPUTATIONAL SKILLS

Students will be able to:

Add, subtract, multiply and divide whole numbers.

Compute with fractions, decimals and percentages.

Estimate answers.

Solve practical problems through applications of:

Allocations

Interest

Discounts

Solve business problems on a 10-key keyboard.

## KEYBOARDING

Students will be able to:

Use correct keyboarding skills in the operation of:

Typewriter

Word processor

Microcomputer

Data-entry terminals

Operate a 10-key pad by touch with acceptable levels of speed and accuracy.

Compose business documents at the keyboard.

Select appropriate format for business documents.

Produce business documents:

Business letters  
and envelopes  
Inter/intra office  
communications

Financial, tabulated and  
miscellaneous reports  
Preprinted business forms

Perform routine maintenance of equipment/hardware.

### REPROGRAPHICS

Students will be able to:

Prepare masters, select appropriate materials, and operate photocopy equipment to duplicate materials.

Spirit duplicator  
Mimeograph  
Photocopier

Heat sensitive duplication  
(Thermofax)  
Offset

Collate and staple duplicated materials.

Operate microfiche and microfilm readers and printers.

### INFORMATION PROCESSING

Students will be able to:

Explain that information processing is the interaction of people, equipment and procedures in processing information from ideas into written documents.

Use the vocabulary that relates to information processing:

Cathode ray tube  
Magnetic tape/card  
Electronic typewriter  
Display vs. nondisplay  
Floppy disk  
Networking

Standalone text editor vs.  
shared logic system  
Dedicated vs. nondedicated  
(software based) system  
Peripheral devices  
Phototypesetting

Explain the steps in an information processing cycle:

Input  
Processing  
Output

Reproduction  
Distribution  
Storage/retrieval

Explain the applications of information processing as related to accounting.



## TELECOMMUNICATION

Students will be able to:

Use appropriate procedures and voice skills in using a telephone.

Explain the trends and changing technologies in telecommunications, such as:

Electronic mail  
Facsimile

Modems  
Teleconferences

## RECORDS MANAGEMENT

Students will be able to:

Explain common methods of records storage:

Electronic  
Microfiche

Microfilm

Establish, supervise and/or maintain files.

Handle and maintain security of confidential files.

Establish and/or maintain filing systems:

Alpha/numeric

Subject

Process, sort and file business records according to the records management system:

Standard documents  
Computer printout records  
Computer tape records

Magnetic media  
Microfiche and microfilm

## WORK ENVIRONMENT

Students will be able to:

Understand the requirements of a productive office environment.

Set up and maintain appropriate personal work station.

Arrange work schedules to enhance the work environment:

Lunch  
Breaks

Work-related errands

Work safely in an office environment.

## GENERAL LEDGER

Students will be able to:

- Analyze transaction to determine debit and credit.
- Journalize transaction.
- Post to general ledger from journal.
- Verify control summaries.
- Reconcile discrepancies between account balances and summary controls.
- Prepare trial balance.
- Complete worksheets.
- Prepare financial statements.
- Calculate and journalize adjusting entries.
- Complete closing entries.
- Prepare post closing trial balance.
- Interpret and analyze financial information.

## CASH RECEIPTS

Students will be able to:

- Understand function of cash controls.
- Record cash received on appropriate source document.
- Prepare bank deposit slips.
- Journalize cash received and post to general/subsidiary ledger accounts.

## ACCOUNTS RECEIVABLE

Students will be able to:

- Calculate and record uncollectable accounts.
- Prepare statements for customers.
- Reconcile disputes with customers over balance due.

## CASH DISBURSEMENT

Students will be able to:

- Prepare checks.
- Record deposits and maintain checkbook balance.
- Journalize cash disbursements in appropriate journal.
- Post to general/subsidiary ledger accounts.
- Reconcile the bank statement.
- Maintain petty cash records.

## ACCOUNTS PAYABLE

Students will be able to:

- Verify accuracy of invoices received.
- Clarify invoice discrepancies with vendors.
- Code invoices.
- Determine due date.
- File invoices in paid or unpaid file.
- Compare invoices with monthly statements.
- Maintain payable records in appropriate journals and ledger accounts.

## INVENTORY

Students will be able to:

Understand purchasing process:

Purchase requisitions  
Purchase orders

Purchase invoices

Maintain inventory records.

Calculate the value of inventory using various methods.

## PAYROLL RECORDS

Students will be able to:

Verify time cards.

Compute work hours from time cards.

Prepare payroll register:

Gross pay  
Deductions

Net pay

Journalize payroll entries.

Maintain employee records.

Prepare appropriate tax deposits.

#### MANAGEMENT SKILLS

Students will be able to:

List the advantages and disadvantages of various forms of business ownership.

Maintain a voucher system.

Maintain departmental records.

Maintain cost accounting records.

Maintain plant asset records:

Record acquisition and disposal  
Determine and record depreciation

Journalize accruals and prepaid revenue and expense.

Identify concepts and practices relating to budgetary planning and control.

#### DATA PROCESSING

Students will be able to:

Understand functions and role of data processing in business.

Understand capabilities and limitations of data processing.

Understand how a data processing system functions.

Use vocabulary of data processing.

Understand the data processing cycle.

Assemble and arrange data for computer processing.

Operate input devices.

Identify and correct errors.

Complete accounting procedures on a computer.

### Sample Performance Objectives

Given a completed worksheet and appropriate accounting forms, student will be able to journalize and post the required adjusting and closing entries, within a reasonable time and without error.

Given an adjusted trial balance consisting of eight real and twelve nominal account balances, the student will be able to determine the net income or loss for the period within five minutes, and without error.

Given statement paper and a list of twelve asset and four liability account balances, the student will be able to prepare sheet within twelve minutes, and without error.

### Course Titles and Descriptions

**BOOKKEEPING/ACCOUNTING I (Year):** Bookkeeping/Accounting I gives students experience maintaining financial records, along with interpreting and analyzing them. Practice sets with business papers may be used to emphasize record management. Instruction in the application of electronic data processing may also be integrated throughout the course. The fundamentals and terminology of accounting are emphasized.

This course usually includes the basic methods of computing, classifying, recording and maintaining numerical data involved in financial and product control records, including the paying and receiving of money. Career objectives related to bookkeeping and accounting are identified and discussed.

**ACCOUNTING II (Year):** Most secondary schools offer two levels of accounting while a few offer three levels, beginning in the sophomore year. Advanced accounting programs move students into applications of the accounting concepts learned at the beginning level. Computerized accounting applications and data processing are usually emphasized in the advanced class, after student mastery of the accounting cycle and manual systems.

**OFFICE MACHINES (Year):** Schools can teach machine skills several ways. One is to offer a separate office machines course. Another approach is to teach these skills in other courses such as office procedures, business math and advanced typing. A third alternative is to offer office machine instruction in a skills laboratory with individualized teaching.

As a separate course, Office Machines teaches students to solve business problems by using various business machines such as the electronic calculator, reprographic equipment, dictation/transcription equipment and word/data processing equipment.

**BUSINESS COMMUNICATIONS (Semester):** Business Communications emphasizes grammar and writing for business letters. Students should also study the various types of oral communications, including listening, speaking, dictation and telephone techniques, as well as the process and theory of communication; nonverbal communication, reading for comprehension, proofreading and editing.

**COOPERATIVE WORK EXPERIENCE (1-2 Years):** The term "cooperative" refers to the working relationships between office occupations, participating businesses and local schools. Accounting instructors and employers work together to develop on-the-job learning experiences which will reinforce classroom instruction. Students are awarded credit for these experiences. Employers help coordinate on-the-job activities and supervise trainees. Students, teachers and employers plan and evaluate the program on a regular basis.

The accounting instructor and employer outline individual student's responsibilities and training experiences on the job in a written document called a training agreement. Job experiences are coordinated with classroom instruction and opportunities are identified for the student to apply curriculum on the job. The agreement is usually signed by the employer, student, teacher, and parents or guardian; it requires school approval. A written learning program known as a training plan details the tasks to be learned by individual students, and may suggest learning activities for each task. Plans serve as a structure for learning experiences and can also help in evaluating student progress. Plans can be maintained by students to help them develop a sense of responsibility for their own progress.

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Minimum Accounting Vocational Cluster Approval Criteria

In addition to specific cluster criteria, state-approved vocational programs shall meet the criteria for approval of all secondary vocational education instruction as listed in the Handbook of Policies and Procedures for Vocational Education Instruction in Oregon Secondary Schools, 1985.

Criteria outline:

- 4 credits (130 hours per credit) offered within a maximum of four years:
  - 2 credits of accounting instruction,
  - 2 credits to include any of the following or the equivalent:
    - 1/2 credit business communications
    - 1/2 credit office machines
    - 1 credit office procedures
    - 1 credit second-year typing
    - 2 credits accounting-related cooperative work experience
- Instructional time blocks of sufficient duration for skill development to meet industry standards.
- Program goals, course goals and instructional content which reflect those in the state cluster brief.
- Provision for occupational cooperative work experience.
- Vocationally certified teacher.
- An active, representative occupational advisory committee.
- Future Business Leaders of America (FBLA) as an integral part of the instructional program.

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Organizational Options

There are many acceptable options for delivery of instructional content while assuring that a quality program is provided. Schools have the opportunity to schedule classroom and laboratory activities to accommodate students and to facilitate learning. Delivery options include after school, weekends, summer school or alternate days.

Options:

**A: FOUR-YEAR PROGRAM**

Year 1

Office Machines 1/2 Credit
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Year 2

Accounting I 1 Credit
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Typing II 1 Credit
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Year 3

Accounting II 1 Credit
---------------------------

Bus. Communications 1/2 Credit
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Year 4

Office Procedures 1 Credit
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CWE 1 Credit
-----------------

**B: THREE-YEAR PROGRAM**

Year 1

Accounting I 1 Credit
--------------------------

Office Machines 1/2 Credit
-------------------------------

Year 2

Accounting II 1 Credit
---------------------------

Bus. Communications 1/2 Credit
-----------------------------------

Year 3

Office Procedures 1 Credit
-------------------------------

CWE 1 Credit
-----------------

**C: TWO-YEAR PROGRAM**

Year 1

Accounting I 1 Credit
--------------------------

Office Machines 1/2 Credit
-------------------------------

Bus. Communications 1/2 Credit
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Year 2

Accounting II 1 Credit
---------------------------

CWE 1 Credit
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If you need technical assistance, call the Occupational Program Specialist at the Department of Education. The specialist's name and phone number appear on the first page of this document.

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