

CTE Program Of Study

Duties and Task Worksheet



Cluster Missouri
 Pathway Missouri
 Occupation Accounting I

Program of Study Participants: _____

Evaluation Description:

- 0 = Not presented
- 1 = Introduction of fundamental instruction
- 2 = Basic, understanding and initial application under close supervision
- 3 = Intermediate, provides skill development and opportunity to practice with min supervision
- 4 = Mastery, tasks completed proficiently with little or no supervision

Notes:

Duty	Task	Duty Task Description	Sec.	Post Sec.	Eval. Desc.	Course and School	Eval. Desc.	Course and School	Eval. Desc.	Course and School
A		A. APPLY ACCOUNTING CONCEPTS								
A	001	1. Define terminology relating to accounting concepts.								
A	002	2. Explain the purpose of the accounting system.								
A	003	3. Apply generally accepted accounting principles and concepts.								
A	004	4. Explain the double-entry system of accounting.								
A	005	5. Apply the accounting equation.								
A	006	6. Apply debit and credit rules when analyzing business transactions.								
A	007	7. Classify accounts.								
A	008	8. Define the three forms of ownership.								
A	009	9. Describe and use source documents.								
A	010	10. Identify how accounting serves as a basis for careers.								
A	011	11. Explain the importance of ethical business decisions.								
A	012	12. Reach ethical decisions.								
A	013	13. Explore global concerns related to accounting (e.g., time zones, monetary conversions, ethnic customs, language).								
A	014	14. Exhibit appropriate interpersonal skills for the workplace (e.g., teamwork, communication, attitude, punctuality, cultural sensitivity).								
A	015	15. Give an oral presentation to communicate accounting concepts.								
B		B. COMPLETE THE ACCOUNTING CYCLE PROCESS								
B	001	1. Define terminology relating to the accounting cycle process.								
B	002	2. Analyze transactions.								
B	003	3. Prepare and utilize a chart of accounts.								
B	004	4. Journalize transactions using various journal formats.								
B	005	5. Journalize and post entries related to uncollectible accounts								

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		(e.g., writing off accounts, reinstating accounts).								
B	006	6. Post transactions to general ledgers.								
B	007	7. Post transactions to subsidiary ledgers.								
B	008	8. Prove cash.								
B	009	9. Calculate depreciation for plant assets.								
B	010	10. Prepare a worksheet.								
B	011	11. Calculate the cost of merchandise inventory using the FIFO, LIFO, and weighted average methods.								
B	012	12. Calculate estimated uncollectible accounts expense.								
B	013	13. Prepare and analyze an income statement for a service business.								
B	014	14. Prepare an income statement for a merchandising business.								
B	015	15. Prepare a balance sheet for a sole proprietorship.								
B	016	16. Prepare a balance sheet for a partnership.								
B	017	17. Prepare a balance sheet for a corporation.								
B	018	18. Prepare a schedule of accounts receivable.								
B	019	19. Prepare a schedule of accounts payable.								
B	020	20. Prepare a statement of owners' equity.								
B	021	21. Prepare a statement for distribution of net income.								
B	022	22. Prepare a statement of stockholders' equity.								
B	023	23. Journalize and post adjusting entries (e.g., supplies, insurance, merchandise inventory, federal income tax).								
B	024	24. Journalize and post closing entries.								
B	025	25. Prepare a post-closing trial balance.								
B	026	26. Complete a manual accounting simulation.								
C		C. MAINTAIN CASH CONTROL								

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C	001	1. Define terminology relating to cash control.								
C	002	2. Identify cash control procedures (e.g., signature cards, deposit slips, internal/external controls, check clearing).								
C	003	3. Write checks.								
C	004	4. Maintain a check register or stubs.								
C	005	5. Endorse checks.								
C	006	6. Reconcile a bank statement.								
C	007	7. Journalize and post entries to establish and replenish petty cash.								
C	008	8. Journalize and post entries related to banking activities.								
C	009	9. Explain the benefits of electronic funds transfer (e.g., ATM transactions, debit card, direct deposit).								
D		D. COMPLETE PAYROLL PROCEDURES								
D	001	1. Define terminology relating to payroll.								
D	002	2. Calculate time cards.								
D	003	3. Calculate gross earnings (e.g., hourly rate, piece rate, salary/commission).								
D	004	4. Calculate net earnings (e.g., FICA, federal withholding, insurance).								
D	005	5. Prepare and maintain payroll records.								
D	006	6. Prepare payroll checks.								
D	007	7. Calculate employer's payroll taxes (e.g., social security, federal and state unemployment, Medicare).								
D	008	8. Prepare federal, state, and local payroll reports.								
D	009	9. Journalize and post entries related to payroll.								
E		E. MAINTAIN COMPUTERIZED ACCOUNTING SYSTEMS								
E	001	1. Define terminology relating to computerized accounting systems.								

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E	002	2. Differentiate between manual and computerized accounting systems.								
E	003	3. Use spreadsheets and/or software to complete the accounting cycle.								
E	004	4. Use spreadsheets and/or accounting software to maintain cash control.								
E	005	5. Use spreadsheets and/or accounting software to prepare payroll.								
E	006	6. Demonstrate accounting concepts using presentation software.								
E	007	7. Complete a computerized accounting simulation.								