

Competency Task List – Secondary Component
Accounting Technology/Technician & Bookkeeping CIP 52.0302
 High School Graduation Years 2022, 2023, 2024

100 Perform General Office Duties

Item	Task	(X) Indicates Proficiency ¹	Secondary Course Crosswalk
101	Maintain financial records, reports, and files.		
102	Conduct office communication, e.g., written, verbal, virtual.		
103	RESERVED		
104	RESERVED		
105	RESERVED		
106	Follow grammar, punctuation, and spelling rules for the language being used.		
107	RESERVED		
108	Operate a calculator, adding machine, and computer.		
109	RESERVED		
110	RESERVED		
111	RESERVED		

200 Complete the Steps of the Accounting Cycle

Item	Task	(X) Indicates Proficiency ¹	Secondary Course Crosswalk
201	Prepare chart of accounts and assign account numbers.		
202	Use T-accounts to analyze transactions into debit and credit parts.		
203	Analyze the effects of transactions using the accounting equation.		
204	Analyze and journalize source documents using double-entry accounting.		
205	Post transactions from general and special journals to ledger accounts.		
206	Complete multi-column worksheets.		

207	Record and post adjusting and closing entries.		
208	Prepare financial statements, e.g., income statement, statement of equity, balance sheet, statement of cash flow.		
209	Verify financial statements against worksheet.		
210	Prepare post-closing trial balance from general ledger.		
211	Apply generally accepted accounting principles throughout the accounting cycle.		

300 Review and Analyze Financial Documentation

Item	Task	(X) Indicates Proficiency ¹	Secondary Course Crosswalk
301	RESERVED		
302	RESERVED		
303	Analyze purchase invoice and payment terms.		
304	Analyze sales invoice and payment terms.		
305	Analyze purchase returns and allowances using debit memos.		
306	Analyze sales returns and allowances using credit memos.		
307	Analyze a batch report or calculator tape.		
308	Analyze shipping terms and documents.		
309	Analyze a memorandum.		
310	Analyze a bank deposit slip.		
311	Prepare and review bank reconciliation, including all service charges and fees.		
312	Prepare a petty cash report.		
313	Analyze cash receipts and disbursements of cash.		
314	Analyze checks and checkbook register.		
315	Calculate the cost of goods sold using various costing methods.		
316	Calculate depreciation using various methods.		
317	RESERVED		
318	Analyze promissory notes.		
319	Apply internal controls, auditing, and error-correcting techniques.		

320	Prepare schedules of accounts payable and accounts receivable.		
321	Adjust for bad debts using the direct write-off or allowance method.		

400 Prepare, Maintain, and Update Payroll and Tax Records

Item	Task	(X) Indicates Proficiency ¹	Secondary Course Crosswalk
401	Compile and record employee time, production and payroll data from time sheets and other records.		
402	RESERVED		
403	Record employee information to maintain payroll records.		
404	Calculate benefits including sick pay, vacation time and personal time.		
405	Compute wages, taxes (FIT, SIT, FICA, Medicare), other deductions, and net pay.		
406	RESERVED		
407	Complete and file payroll tax forms and returns.		
408	Process employee compensation using various payment methods.		
409	Journalize payroll at end of earnings period in appropriate journals.		
410	Journalize payment of period payroll taxes.		
411	RESERVED		

500 Financial Statement Analysis

Item	Task	(X) Indicates Proficiency ¹	Secondary Course Crosswalk
501	Analyze component percentages on the income statement (vertical analysis).		
502	RESERVED		
503	Perform various ratio analysis on the balance sheet.		
504	Prepare a horizontal analysis on the income statement.		

600 Automated Accounting and Spreadsheet Software

Item	Task	(X) Indicates Proficiency ¹	Secondary Course Crosswalk
601	Create, format, and maintain spreadsheets.		
602	Use advanced features to make enhanced user-friendly spreadsheets.		
603	RESERVED		
604	Create, format, and modify charts and tables.		
605	RESERVED		
606	Manage multiple worksheets and workbooks.		
607	Summarize data for analysis.		
608	Survey automated accounting software, e.g., QuickBooks, Peachtree, Sage 50.		

700 Business Law and Ethics

Item	Task	(X) Indicates Proficiency ¹	Secondary Course Crosswalk
701	RESERVED		
702	Identify the importance of cybersecurity and its impact on confidential data.		
703	Explain types of crimes often associated with business and organizations.		
704	Describe familiar business law cases and describe their impact on business practices.		
705	Identify the elements and characteristics of a legal contract.		
706	Identify improper use of business technology and property.		
707	Describe legal rights and responsibilities of various business structures when conducting business.		
708	Identify regulatory bodies governing business law and ethics (Fair Labor Standards, IASB, FASB, SEC).		
709	Identify emerging trends in the 21st century and the resulting growth of forensic accounting.		

800 Computer Applications

Item	Task	(X) Indicates Proficiency ¹	Secondary Course Crosswalk
801	Create, edit, and format documents using word processing software.		
802	Enhance documents with visual content.		
803	Create forms and tables for data display.		
804	Prepare various business communication documents.		
805	Create, edit, and format presentations using presentation software.		
806	RESERVED		
807	RESERVED		
808	RESERVED		
809	RESERVED		
810	RESERVED		

900 Economics

Item	Task	(X) Indicates Proficiency ¹	Secondary Course Crosswalk
901	Explain the free enterprise system.		
902	Explain the principles of supply and demand.		
903	Explain the types of economic systems.		
904	Identify factors affecting a business's profit.		
905	Explain the relationship between government and business.		
906	Explain the concept of productivity.		
907	Explain the nature of international trade.		

¹ Student Demonstrated Entry-Level Industry Proficiency as Indicated by (X)

Secondary CTE Instructor Signature _____ Date _____

Student Signature _____ Date _____