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AMERICAN
INSTITUTE OF
PROFESSIONAL
BOOKKEEPERS

**ACCOUNTING SERVICES
FULL-CHARGE BOOKKEEPER
SKILLS STANDARDS
OD20003**

Competency-Based Education: OKLAHOMA'S RECIPE FOR SUCCESS

BY THE INDUSTRY FOR THE INDUSTRY

Oklahoma's *CareerTech* system of competency-based education uses industry professionals and certification standards to identify the knowledge and abilities needed to master an occupation. This industry input provides the foundation for development of instructional materials that help prepare the comprehensively trained, highly skilled employees demanded by our workplace partners.

TOOLS FOR SUCCESS

CareerTech relies on three basic instructional components to deliver competency-based instruction: skills standards, curriculum materials, and competency assessments.

Skills standards provide the foundation for competency-based instruction in Oklahoma's *CareerTech* system. The skills standards outline the knowledge, skills, and abilities needed to perform related jobs within an industry. Skills standards are aligned with national skills standards; therefore, a student trained to the skills standards possesses technical skills that make him/her employable in both state and national job markets.

Curriculum materials contain information and activities that teach students the knowledge and skills outlined in the skills standards. In addition to complementing classroom instruction, curriculum resources provide supplemental activities to enhance learning and provide hands-on training experiences.

Competency Assessments test the student over material outlined in the skills standards and taught using the curriculum materials. When used with classroom performance evaluations, written competency assessments provide a means of measuring occupational readiness.

Although each of these components satisfy a unique purpose in competency-based education, they work together to reinforce the skills and abilities students need to gain employment and succeed on the job.

MEASURING SUCCESS

Written competency assessments are used to evaluate student performance. Results reports communicate competency assessment scores to students and provide a breakdown of assessment results by duty area. The results breakdown shows how well the student has mastered skills needed to perform major job functions and identifies areas of job responsibility that may require additional instruction and/or training.

Group analysis of student results also provides feedback to instructors seeking to improve the effectiveness of career and technology training. Performance patterns in individual duties indicate opportunities to evaluate training methods and customize instruction.

TRUE TO OUR PURPOSE

"We prepare Oklahomans to succeed in the workplace, in education, and in life" defines the mission of Oklahoma *CareerTech* and its competency-based system of instruction. Skills standards, curriculum, and assessments that identify and reinforce industry expectations provide accountability for programs and assure *CareerTech*'s continued role in preparing skilled workers for a global job market

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ACCOUNTING SERVICES FULL-CHARGE BOOKKEEPER SKILLS STANDARDS Desired Skills Level Ratings

Duty ES: Demonstrate Employability Skills

Desired Skill Level: The level of training necessary for the student to be employable in the occupation specified:

- 4 – Skilled Can perform the task independently with no additional training
- 3 – Moderately Skilled Has performed the task independently during training program; limited additional training may be required
- 2 – Limited Skill Has practiced task during training program; additional training is required to develop the skills
- 1 – No Exposure No experience or knowledge in this area

***DSL = Desired Skill Level**

DUTY ES: Demonstrate Employability Skills

CODE	TASK	DSL
ES.01	Demonstrate personal characteristics desired by employers <ul style="list-style-type: none"> • Detail-oriented • Good communication skills • Good attendance • Neat appearance • Honest/ethical • High self-esteem • Flexible • Goal-oriented • Commitment • Cooperative • Initiative • Responsible • Positive attitude • Self management • Drug free/alcohol free 	4
ES.02	Demonstrate effective interpersonal skills	4
ES.03	Demonstrate a positive attitude	4
ES.04	Demonstrate customer service skills	4
ES.05	Utilize proper telephone techniques	4
ES.06	Use job-related terminology, symbols, and abbreviations	4
ES.07	Interpret and follow oral and written directions	4

ES.08	Recognize the importance of team work and participate as a team member	4
ES.09	Use critical thinking skills in workplace situations	4
ES.10	Demonstrate negotiation skills	3
ES.11	Demonstrate leadership skills	2
ES.12	Understand organization structure and employee roles	3
ES.13	Develop and demonstrate public presentation skills	3
ES.14	Understand cultural diversity in the workplace	3
ES.15	Explore opportunities for advanced training	3
ES.16	Participate in computer literacy training, when applicable	4
ES.17	Perform self-evaluation to establish/modify career goals	3
ES.18	Identify employment opportunities	4
ES.19	Identify levels of training recommended for related careers	3
ES.20	Understand salary, wages, and benefits packages	4
ES.21	Complete an employment application	4
ES.22	Prepare a resume	4
ES.23	Complete an employment interview	4
ES.24	Complete a W-4 form	3
ES.25	Create an employment portfolio	3
	Safety	
ES.26	Explain the purpose for safety policies	4
ES.27	Participate in safety training <ul style="list-style-type: none"> • Locate information in MSDS • Office safety • Ergonomics • Blood born pathogens • Describe the types of fire hazards found in the workplace • Discuss electrical hazards • Demonstrate safe material handling techniques <ul style="list-style-type: none"> • Lifting • Transporting • Storing • Understand established first aid procedures • Practice good housekeeping • Comply with company safety policies 	4
ES.28	Explain the proper steps in reporting an accident or emergency	4
ES.29	Explain the hazards associated with specific types of equipment and tools	4
	Academic Skills	4
ES.30	Apply reading and writing skills	4
ES.31	Apply mathematical operations involving whole numbers, fractions, decimals, percentages, mathematical word problems, formulas, ratios, etc., when necessary	4
ES.32	Interpret charts, tables, and graphs	3
	Problem Solving	

ES.33	Utilize problem solving and critical thinking techniques to identify and solve problems <ul style="list-style-type: none"> • Brainstorming 	4
ES.34	Discuss data collection techniques for the problem solving process	3
ES.35	Identify opportunities for applying problem solving skills	3
	Technology Skills	
ES.36	Demonstrate knowledge of basic computer concepts	4
ES.37	Demonstrate basic computer skills <ul style="list-style-type: none"> • Word processing skills • Email • Accounting software • Spreadsheet applications • Database administration (as needed) • Presentation software • Internet research 	4

**ACCOUNTING SERVICES
FULL-CHARGE BOOKKEEPER
SKILLS STANDARDS
Frequency and Criticality Ratings**

Duty A: Create and Maintain Accounting Files and Records (Electronic and Physical)

Duty B: Perform Billing and Data Entry

Duty C: Maintain Accounts Payable

Duty D: Maintain Accounts Receivable

Duty E: Maintain Payroll

Duty F: Maintain Inventory Control

Duty G: Maintain General Ledger

Duty H: Produce and Interpret Financial Statements

Frequency: represents how often the task is performed on the job. Frequency rating scales vary for different occupations. The rating scale used in this publication is presented below:

- 1 = less than once a week
- 2 = at least once a week
- 3 = once or more a day

Criticality: denotes the level of consequence associated with performing a task incorrectly. The rating scale used in this publication is presented below:

- 1 = slight
- 2 = moderate
- 3 = extreme

DUTY A: Create and Maintain Accounting Files and Records (Electronic and Physical)

CODE	TASK	F/C
A.01	Create and maintain alpha-numeric filing system <ul style="list-style-type: none"> • Vendor • Customer • Employee • Indirect expenses 	3/3
A.02	Retrieve and replace files <ul style="list-style-type: none"> • Recognize forms • Maintain log 	3/3
A.03	Create and maintain electronic filing system <ul style="list-style-type: none"> • Disk • Tape • CD 	3/3
A.04	Create and maintain filing and storage system	3/3
A.05	Maintain security and confidentiality	3/3
A.06	Verify data	3/3

	<ul style="list-style-type: none"> • Proofreading • Balancing to control totals 	
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DUTY B: Perform Billing and Data Entry

CODE	TASK	F/C
B.01	Receive and interpret shipping and/or sales information	3/3
B.02	Perform data entry	3/3
B.03	Prepare and verify invoices <ul style="list-style-type: none"> • Make extensions • Figure sales tax • Calculate freight charges • Determine shipping methods • Calculate labor charges (time billing) 	3/3
B.04	Post and send invoices <ul style="list-style-type: none"> • Fax • E-mail • Mail 	3/3
B.05	Generate reports <ul style="list-style-type: none"> • Billing journal • Sales tax report 	1/3

DUTY C: Maintain Accounts Payable

CODE	TASK	F/C
C.01	Set up and maintain vendor information (as required) <ul style="list-style-type: none"> • Discount allowance • Federal Employment Identification (FEI) number and/or sales tax number • Current ship-to/remit-to information 	2/3
C.02	Record purchases and other payables <ul style="list-style-type: none"> • Post to ledgers (manual and electronic) <ul style="list-style-type: none"> • General • Subsidiary • Manually reconcile vendor statements • Process recurring periodic payments <ul style="list-style-type: none"> • Travel • Installments • Insurance • Utilities • Rent • Other 	3/3
C.03	Generate reports (as needed) <ul style="list-style-type: none"> • Purchase journal 	1/3

	<ul style="list-style-type: none"> • Cash payments journal • Cash requirement (needs) report • Accounts payable subsidiary ledger • 1099's when necessary 	
C.04	Issue payments/electronic fund disbursements	2/3
C.05	Communicate with vendors <ul style="list-style-type: none"> • Oral communication • Written communication • Electronic communication 	3/3

DUTY D: Maintain Accounts Receivable

CODE	TASK	F/C
D.01	Set up and maintain customer information <ul style="list-style-type: none"> • Credit terms • Discount allowance • (FEI) number • Current ship-to/bill-to information • Sales tax information 	3/3
D.02	Record sales and receipts/electronic fund transfer <ul style="list-style-type: none"> • Post to ledgers (manual and electronic) <ul style="list-style-type: none"> • General • Subsidiary • Proper endorsements • Prepare and make timely bank deposits 	3/3
D.03	Generate reports <ul style="list-style-type: none"> • Sales journal • Cash receipts journal • Aging • Subsidiary schedule 	1/3
D.04	Prepare sales tax report	1/3
D.05	Prepare monthly statements <ul style="list-style-type: none"> • Past-due notices • End-of-month (or cyclical) statements • Resolve statement discrepancies 	1/3
D.06	Communicate with customers <ul style="list-style-type: none"> • Oral communication • Written communication • Electronic communication 	3/3

DUTY E: Maintain Payroll

CODE	TASK	F/C
E.01	Set up and maintain employee files	3/3

	<ul style="list-style-type: none"> • Current W-4's • Complete I-9's (proof of citizenship) • Employee information <ul style="list-style-type: none"> • Social security number • Pay rate • Benefits • Cafeteria plan • 401K • Insurance • Forms of leave • Other options 	
E.02	Input and verify hourly and salaried data <ul style="list-style-type: none"> • Regular hours • Overtime hours • Accrued sick, holiday, and vacation • Calculate payroll • Calculate commissions and bonuses 	3/3
E.03	Calculate payroll deductions and fringe benefits <ul style="list-style-type: none"> • FICA – OASDI • FICA – Medicare • Federal withholding tax • State withholding tax • Other deductions 	2/3
E.04	Generate payroll register	2/3
E.05	Generate payroll checks	2/3
E.06	Transfer necessary funds <ul style="list-style-type: none"> • Direct deposit • Net payroll • Union dues • Savings accounts • Insurance • Payroll tax deposit (electronic and manual) • Etc. 	2/3
E.07	Generate employee earnings records	2/3
E.08	Generate payroll tax reports: local, state, federal <ul style="list-style-type: none"> • Deposits • Monthly reports • Quarterly reports • Annual reports • W2's • W3's 	1/3

DUTY F: Maintain Inventory Control

CODE	TASK	F/C
F.01	Record inventory receipts <ul style="list-style-type: none"> • Receiving • Compare packing slips to merchandise • Compare packing slips to purchase orders 	3/3
F.02	Record inventory disbursements <ul style="list-style-type: none"> • Compare shipping orders to sales invoices/transfers 	3/3
F.03	Update inventory-on-hand items <ul style="list-style-type: none"> • Costing methods <ul style="list-style-type: none"> • LIFO • FIFO • Weighted average • Lower of cost or market 	1/3
F.04	Compare/report physical inventory with book inventory (as required)	1/3
F.05	Generate inventory reports (as required) <ul style="list-style-type: none"> • Sales • Receipts • On-hand (perpetual inventory) • Back orders • Variance reports 	1/3

DUTY G: Maintain General Ledger

CODE	TASK	F/C
G.01	Set up and maintain chart of accounts	3/3
G.02	Analyze and journalize transactions <ul style="list-style-type: none"> • General journals • Special journals 	3/3
G.03	Maintain checkbook balance	3/3
G.04	Prepare bank reconciliations	1/3
G.05	Generate trial balance	1/3
G.06	Compare subsidiary schedules to the general ledger <ul style="list-style-type: none"> • Inventory • Payroll • Accounts receivable • Accounts payable • Depreciation schedules 	1/3
G.07	Prepare end-of-period adjusting/closing entries <ul style="list-style-type: none"> • Calculate depreciation • Accruals • Deferrals 	1/3
G.08	Generate post-closing trial balance	1/3

DUTY H: Produce and Interpret Financial Statements

CODE	TASK	F/C
H.01	Generate financial statements and supporting documents <ul style="list-style-type: none">• Balance sheet• Income statements• Statement of owner's equity• Cash flows• Subsidiary schedules• Charts/graphs• Reports	1/3
H.02	Analyze and interpret financial statements <ul style="list-style-type: none">• Ratio analysis• Trend analysis• Forecasting/budgeting	1/3
H.03	Communicate results with management/owner(s) <ul style="list-style-type: none">• Oral communication skills• Written communication skills• Electronic communication skills<ul style="list-style-type: none">• E-mail• Fax• Presentations• Spreadsheets• Word processing• Other	2/3