Student's Name/Initials	/	Date	Teacher's Initials	Date

STUDENT PROFILE
ACCOUNTING 1
COURSE CODE: 5001

DIRECTIONS: Evaluate the student using the applicable rating scales below and check the appropriate box to indicate the degree of competency. The ratings 3, 2, 1, and N are not intended to represent the traditional school grading system of A, B, C, and D. The description associated with each of the ratings focuses on the level of student performance or cognition for each of the competencies listed below.

COURSE DESCRIPTION: This course is designed to help the student develop the skills necessary for the highly technical interaction between accounting and business, to develop an understanding of the steps of the accounting cycle as applied to several different kinds of business operations, and to develop an understanding of accounting concepts, principles, and practices. Use of the computer in simulated activities gives the student an opportunity to see the advantages of technology in accounting procedures. The prerequisite for this course is completion of Algebra 1 or equivalent with a grade of C or better and/or instructor approval.

CREDIT: 1 unit

PERFORMANCE RATING
- 3 - Skilled--can perform task independently with no supervision
- 2 - Moderately skilled--can perform task completely with limited supervision
- 1 - Limitedly skilled--requires instruction and close supervision
- N - No exposure--has no experience or knowledge of this task

COGNITIVE RATING
- 3 - Knowledgeable--can apply the concept to solve problems
- 2 - Moderately knowledgeable--understands the concept
- 1 - Limited knowledge--requires additional instruction
- N - No exposure--has not received instruction in this area

A. Safety and Ethics

3	2	1	N	
__	__	__	__	1. Identify major causes of work-related accidents in offices.
__	__	__	__	2. Describe the threat of viruses to a computer network, methods of avoiding attacks, and options in dealing with virus attacks.
__	__	__	__	3. Identify potential abuse and unethical uses of computers and networks.
__	__	__	__	4. Explain the consequences of illegal and unethical uses of information technologies, e.g., privacy; illegal downloading; copyright violations; licensing infringement; and inappropriate uses of software, hardware, and mobile devices.
__	__	__	__	5. Differentiate between freeware, shareware, and public domain software copyrights.
__	__	__	__	6. Discuss computer crimes, terms of use, and legal issues such as copyright laws, fair use laws, and ethics pertaining to scanned and downloaded clip art images, photographs, documents, video, recorded sounds and music, trademarks, and other elements for use in Web publications.
__	__	__	__	7. Identify netiquette including the use of e-mail, social networking, blogs, texting, and chatting.
__	__	__	__	8. Describe ethical and legal practices in business professions such as safeguarding the confidentiality of business-related information.

B. Employability Skills

3	2	1	N	
__	__	__	__	1. Identify positive work attitudes, (e.g., appropriate dress code for the workplace, personal grooming, punctuality, time management, organization).
__	__	__	__	2. Demonstrate positive interpersonal skills, e.g., communication, respect, and teamwork.

C. Student Organizations

3	2	1	N	
__	__	__	__	1. Explain how related student organizations are integral parts of career and technology education courses.

__ __ __ __2. Explain the goals and objectives of related student organizations.
__ __ __ __3. List opportunities available to students through participation in related student organization conferences / Competitions, community service, philanthropy, and other activities.
__ __ __ __4. Explain how participation in career and technology education student organizations can promote lifelong responsibility for community service and professional development.

D. Accounting Cycle

3 2 1 N
__ __ __ __1. List the parts of the basic accounting equation.
__ __ __ __2. Define each part of the basic accounting equation.
__ __ __ __3. Classify accounts as assets, liabilities, or capital.
__ __ __ __4. Prepare a beginning balance sheet.
__ __ __ __5. Analyze transactions to determine:
a. which accounts are affected
b. which account is debited
c. which account is credited.
__ __ __ __6. Open an account in a:
a. General ledger
b. Accounts receivable ledger
c. Accounts payable ledger.
__ __ __ __7. Identify source documents required for journalizing transactions.
__ __ __ __8. Journalize transactions in:
a. A general journal
b. Special journals.
__ __ __ __9. Post from the journal(s) to the:
a. General ledger
b. Accounts receivable ledger
c. Accounts payable ledger.
__ __ __ __10. Prepare a schedule of:
a. Accounts receivable
b. Accounts payable
__ __ __ __11. Prepare a trial balance.
__ __ __ __12. Complete a worksheet with adjustments to determine:
a. Net loss
b. Net gain.
__ __ __ __13. Prepare the following financial statements:
a. Income Statement
b. Balance Sheet
__ __ __ __14. Journalize:
a. Adjusting entries
b. Closing entries
__ __ __ __15. Post:
a. Adjusting entries
b. Closing entries
__ __ __ __16. Prepare a post-closing trial balance.
__ __ __ __17. Demonstrate knowledge of accounting terminology.
__ __ __ __18. Demonstrate knowledge of accounting concepts.

E. Cash Management

3 2 1 N
__ __ __ __1. Endorse checks.
__ __ __ __2. Prepare a deposit slip.
__ __ __ __3. Complete a check stub.
__ __ __ __4. Write a check.
__ __ __ __5. Journalize the entry for:
a. A bank service charge
b. Credit card fees
c. Direct deposit
d. ATM withdrawals
e. Automatic payment withdrawals.
__ __ __ __6. Journalize the entry for returned items.
__ __ __ __7. Reconcile a bank statement.
__ __ __ __8. Journalize reconciling items.

F. Automated Accounting

3 2 1 N
__ __ __ __1. Describe the differences between manual and computerized accounting systems.
__ __ __ __2. Demonstrate ability to access accounting programs.
__ __ __ __3. Demonstrate basic use of accounting software.
__ __ __ __4. Demonstrate an awareness of and the ability to manipulate a chart of accounts.
__ __ __ __5. Analyze and input transactions.
__ __ __ __6. Print financial statements.

G. Payroll Systems

3 2 1 N
__ __ __ __1. Identify methods of calculating employee earnings.
__ __ __ __2. Prepare a payroll register.
__ __ __ __3. Update employee earnings record.
__ __ __ __4. Journalize the entry to record employee earnings and withholdings.
__ __ __ __5. Post the entry to record employee earnings and withholdings.
__ __ __ __6. Identify employer's payroll tax obligations.
__ __ __ __7. Journalize the entry to record employer's tax obligations.
__ __ __ __8. Post the entry to record employer's tax obligations.