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ABSTRACT

Designed to assist business educators with the implementation of competency-based instruction, these course outlines identify recommended competencies and skill areas for beginning workers in accounting, business data processing, clerical accounting, and recordkeeping occupations. Each outline contains listings of enabling, terminal, and personal employability competencies. Covered in the accounting outline are accounting skill areas, establishing records, business transactions, and payrolls. The following topics are among those included in the sections on business data processing: automated accounting, business calculations, business systems, career exploration, data entry, programming concepts and languages, unit records, computer classifications and hardware, computer operations, and software. Addressed next are various aspects of clerical accounting, including establishing records, calculating machines, checking accounts, communication skills, care and maintenance of office equipment, purchases and sales, reprographics, typewriting, tax reports, and mail processing. Following a discussion of recordkeeping fundamentals, personal and business records and filing are discussed. A final outline provides a survey of data processing, with attention to card input, an overview of computers; business, society, and computers; and programming concepts. (A related guide covering business data processing competencies is available separately--see note.) (MN)

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ED212869

**COMPETENCY-BASED COURSE OUTLINES  
FOR BUSINESS AND OFFICE EDUCATION**

**ACCOUNTING, BUSINESS DATA PROCESSING, CLERICAL ACCOUNTING, AND RECORDKEEPING OCCUPATIONS**

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May 1981

## FOREWORD

Large increases in the number of employees needed for business and office occupations are projected during the next decade. Business education in high schools is the foundation of the program to prepare individuals for these occupations.

This guide has been prepared to assist teachers with the identification of research-based competencies. The use of validated competencies will enable the teacher to prepare students with appropriate competencies for the labor market.

All teachers are urged to exercise their creative efforts to adapt and select content that is appropriate for the needs of students in their community.

Melvin H. Garner  
Administrative Director of  
Vocational and Adult Education

## ACKNOWLEDGEMENTS

An improvement objective of the current five-year plan for vocational education in Virginia is that by June 20, 1982, each school division shall have implemented competency-based instruction in approved vocational education programs. This objective affirms a belief in instruction intended to best meet the needs of students. Competency-based instruction requires clearly identified competencies for each offering as well as instructional procedures to assist each student to achieve the competencies.

The Business Education Service as a part of the Division of Vocational Education is committed to the goal of providing quality competency-based instruction in all business and office education offerings. One of the strategies for achieving this goal is the development of competency-based course outlines.

This book includes course outlines for the accounting, business data processing, clerical accounting, and recordkeeping programs. Each outline identifies recommended competencies for the offerings, a first essential step in the implementation of competency-based instruction.

Development of these competency-based course outlines has involved the time, effort, and talents of the task force members identified below. Special recognition is given to these dedicated business educators:

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Dr. Betty R. Ricks and Dr. B. June Schmidt are acknowledged for their leadership of the task force. They have also assumed responsibility for assembling and editing this publication.

Carl E. Jorgensen  
State Supervisor  
Business Education Service

## INTRODUCTION

The course outlines contained in this book were developed to assist business educators with the implementation of competency-based instruction. Essential skill areas and competencies for beginning workers in accounting, business data processing, clerical accounting, and recordkeeping occupations are identified in the outlines.

### Development of the Outlines

Content included in the outlines is based on the following:

- A. V-TECS catalogs for bookkeeping, accounting, and payroll clerk<sup>1</sup> noted as BAPC in the outlines; for data processing operations<sup>2</sup> noted as DPO in the outlines; for programming operations<sup>3</sup> noted as P in the outlines; and for secretarial, stenographic, typing and related occupations<sup>4</sup> noted as SSAR in the outlines.
- B. For the business data processing outlines, information contained in the guide Business Data Processing, Program Competencies<sup>5</sup> was also used. This guide was developed from V-TECS catalogs for business data processing and from two surveys completed in Virginia. One of the surveys was of business data processing teachers to determine content of the curriculum at the time and the other was one of potential employers to determine job opportunities for business data processing graduates.
- C. Teacher input as to what is required of students for initial employment and as to what can reasonably be expected of students.

- D. Content previously recommended by the Business Education Service is appropriate for each course.
- E. Current instructional materials available for business and office education offerings.

<sup>1</sup>A Catalog of Performance Objectives, Criterion-Referenced Measures and Performance Guides: Bookkeeping/Accounting/Payroll Clerk. Montgomery AL 36130: Department of Education, Division of Vocational Education, 1978.

<sup>2</sup>A Catalog of Performance Objectives, Criterion-Referenced Measures and Performance Guides for Data Processing Operations. Atlanta, GA 30334: Georgia Department of Education, Office of Adult and Vocational Education, July 1975.

<sup>3</sup>A Catalog of Performance Objectives, Criterion-Referenced Measures and Performance Guides for Programmers. Atlanta, GA 30334: Georgia Department of Education, Office of Adult and Vocational Education.

<sup>4</sup>A Catalog of Performance Objectives, Criterion-Referenced Measures and Performance Guides for Secretarial, Stenographic, Typing, and Related Occupations. Richmond, VA 23216: Division of Vocational Education, Department of Education, July 1975.

<sup>5</sup>Business Data Processing Program Competencies. Richmond, VA 23216: Division of Program Services, Vocational Education, Department of Education, January 1979.

## Content of the Outlines

Each outline is composed of a course description, a listing of skill areas; a topical outline; and enabling, terminal, and personal employability competencies. For the occupational preparation program outlines, Business Data Processing I and II and Clerical Accounting I and II, the skill areas are listed alphabetically as no skill area is considered more important than another. However, the personal employability skills and knowledges, which do not have enabling competencies identified, are listed last in each outline. For the Accounting, Recordkeeping, and Survey of Data Processing outlines, the skill areas are listed in logical instructional order as determined by those who developed the outlines.

The competencies stated for the sequential outlines of Clerical Accounting I and II are often quite similar. The difference is usually in the difficulty of the material used and with the level of performance expected of more advanced students.

Expected terminal competencies in the outlines are set at levels considered minimum for advancement to the next course or for job entry. The performance levels are generally at a lower level than those in the V-TECS catalogs since those in the catalogs reflect on-the-job performance of individuals employed for some time.

## Suggestions for Using the Outlines

Even though performance levels in the outlines are intended as minimum, teachers may find that students do not achieve all of the competencies, particularly for the occupational preparation courses. Achievement of eighty percent of the competencies listed for Business Data Processing I, Business Data Processing II, Clerical Accounting I, or Clerical Accounting II may be considered

average performance for each course. Teachers should, however, strive to have students exceed the average and exceed the competency levels identified in the outlines whenever possible. Students can be encouraged by being assigned higher grades on the basis of achieving more than eighty percent of the competencies or on the basis of exceeding the performance levels identified for the competencies.

The outlines are designed to aid the business teacher in establishing appropriate terminal and personal employability competencies for each student to gain employment. The competencies can be effectively used with local advisory committees and should assist in the articulation of instruction from course to course as well as from the high school level to the post-secondary level.

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## TABLE OF CONTENTS

ACCOUNTING (6320) . . . . .	IIA- 1	Computer Operations . . . . .	IIC- 4
Accounting--Skill Areas . . . . .	IIA- 1	Data Communications . . . . .	IIC- 7
Establish Records . . . . .	IIA- 2	Evolution, Use, and Impact of Computers . . . . .	IIC- 9
Business Transactions . . . . .	IIA- 3	Input/Output Devices . . . . .	IIC-12
End-of-Fiscal Period . . . . .	IIA- 4	Programming Language: COBOL . . . . .	IIC-14
Payroll . . . . .	IIA- 8	Programming Language: RPG . . . . .	IIC-17
Data Processing . . . . .	IIA- 9	Secondary Storage . . . . .	IIC-20
Personal Employability Skills and Knowledges . . . . .	IIA-11	Software Components . . . . .	IIC-22
		Personal Employability Skills and Knowledges . . . . .	IIC-25
BUSINESS DATA PROCESSING I (6640) . . . . .	IIB- 1	CLERICAL ACCOUNTING I (6340) . . . . .	IID- 1
Business Data Processing I--Skill Areas . . . . .	IIB- 1	Clerical Accounting, I--Skill Areas . . . . .	IID- 2
Accounting . . . . .	IIB- 3	Accounting: Establish Records . . . . .	IID- 3
Automated Accounting . . . . .	IIB- 6	Accounting: Business Transactions . . . . .	IID- 4
Business Calculations . . . . .	IIB- 9	Accounting: End-of-Fiscal Period . . . . .	IID- 5
Business Systems . . . . .	IIB-10	Calculating Machines . . . . .	IID- 8
Career Exploration . . . . .	IIB-12	Checking Accounts . . . . .	IID- 9
Data Entry . . . . .	IIB-13	Communication Skills . . . . .	IID-10
Introduction to Data Processing . . . . .	IIB-15	Data Processing . . . . .	IID-11
Programming Concepts . . . . .	IIB-19	Maintenance and Care of Office Equipment . . . . .	IID-12
Programming Language--Basic . . . . .	IIB-22	Payroll . . . . .	IID-12
Unit Records . . . . .	IIB-25	Purchases and Sales . . . . .	IID-13
Personal Employability Skills and Knowledges . . . . .	IIB-30	Reprographics . . . . .	IID-14
		Typewriting . . . . .	IID-15
BUSINESS DATA PROCESSING II (6650) . . . . .	IIC- 1	Personal Employability Skills and Knowledges . . . . .	IID-18
Business Data Processing II--Skill Areas . . . . .	IIC- 1	CLERICAL ACCOUNTING II (6350) . . . . .	IIE- 1
Computer Classifications and Hardware . . . . .	IIC- 3	Clerical Accounting II--Skill Areas . . . . .	IIE- 1
		Accounting Cycle Review . . . . .	IIE- 3



Accounting: Special Applications . . . . .	IIE- 5
Accounting: Partnerships and Corporations . . . . .	IIE- 8
Data Processing . . . . .	IIE-10
Mail Processing . . . . .	IIE-11
Office Experience . . . . .	IIE-12
Records Management . . . . .	IIE-13
Tax Reports . . . . .	IIE-14
Typewriting . . . . .	IIE-15
Personal Employability Skills and Knowledges . . . . .	IIE-16
RECORDKEEPING (6330) . . . . .	IIF- 1
Recordkeeping--Skill Areas . . . . .	IIF- 1
Recordkeeping Fundamentals . . . . .	IIF- 2
Personal Records . . . . .	IIF- 2
Business Records . . . . .	IIF- 6
Filing . . . . .	IIF- 8
Accounting Fundamentals . . . . .	IIF- 9
Personal Employability Skills and Knowledges . . . . .	IIF-12
SURVEY OF DATA PROCESSING (6611, 6612) . . . . .	IIG- 1
Survey of Data Processing--Skill Areas . . . . .	IIG- 1
Introduction . . . . .	IIG- 3
Card Input . . . . .	IIG- 5
Computer Overview . . . . .	IIG- 6
Business, Society and Computers . . . . .	IIG- 9
Career Exploration . . . . .	IIG-11
Programming Concepts . . . . .	IIG-12

Programming Language: Basic . . . . .	IIG-14
Personal Employability Skills and Knowledges . . . . .	IIG-17

## ACCOUNTING (6320)

Grade Level: 11 or 12

Prerequisites: None

Accounting is a one-year, single-period course offered on an elective basis at either the eleventh- or twelfth-grade level. It is supplementary to all occupational preparation offerings except Clerical Accounting I and II. The course is designed to provide basic knowledge of accounting procedures and to develop skills in recording and analyzing transactions. In addition, preparation, use, and interpretation of financial records and statements are emphasized.

The following skill areas are included in Accounting:

### Skill Area 1 - ESTABLISH RECORDS

- 1.1 Terminology
- 1.2 Beginning Balance Sheet
- 1.3 Opening Entry
- 1.4 Corrections

### Skill Area 2 - BUSINESS TRANSACTIONS

- 2.1 Analyze
- 2.2 Journalize
- 2.3 Prove
- 2.4 Post

### Skill Area 3 - END-OF-FISCAL PERIOD

- 3.1 Trial Balance
- 3.2 Adjusting Entries
- 3.3 Complete Worksheet
- 3.4 Closing Procedures
- 3.5 Financial Statements

### Skill Area 4 - PAYROLL

- 4.1 Gross Earnings
- 4.2 Deductions
- 4.3 Net Pay
- 4.4 Records
- 4.5 Disbursements
- 4.6 Journal Entries

### Skill Area 5 - DATA PROCESSING

- 5.1 Terminology
- 5.2 Relationships
- 5.3 Flowcharting
- 5.4 Accounting Applications

### Skill Area 6 - PERSONAL EMPLOYABILITY SKILLS AND KNOWLEDGES

- 6.1 Future Business Leaders of America
- 6.2 Organization Skills
- 6.3 Human Relations Skills
- 6.4 Responsibility

## ACCOUNTING (6320)

Topical Outline	Enabling Competencies	Terminal Competencies	Ref.
<p>1. ESTABLISH RECORDS.</p> <p>1.1 <u>Terminology</u></p> <p>1.2 <u>Beginning Balance Sheet</u></p> <p>1.3 <u>Opening Entry</u></p>	<p>CAN THE STUDENT:</p> <p>Define specific accounting terms, such as asset, liability, capital, debit, credit, journals, source documents, and double entry accounting?</p> <p>Classify items as assets, liabilities, or capital?</p> <p>Solve the accounting equation?</p> <p>Complete a balance sheet including the heading, asset, liability, and capital sections?</p> <p>Transfer the beginning balance sheet information to the general journal in correct entry form?</p> <p>Open general ledger accounts by recording the account titles and assigned numbers?</p> <p>Transfer debit and credit balances from opening entry to the general ledger accounts?</p>	<p>CAN THE STUDENT:</p> <p>1.1 Use accounting terms correctly as they occur in oral or written work?</p> <p>1.2 Correctly prepare a beginning balance sheet?</p> <p>1.3 Correctly record and post the opening entry?</p>	<p>BAPC 28</p> <p>BAPC 28</p>

**ACCOUNTING (6320)**

Topical Outline	Enabling Competencies	Terminal Competencies	Ref.
<p>1.4 <u>Corrections</u></p>	<p>CAN THE STUDENT:</p> <p>Locate errors?</p> <p>Correct errors using proper techniques?</p>	<p>CAN THE STUDENT:</p>	
<p>2. BUSINESS TRANSACTIONS</p> <p>2.1 <u>Analyze</u></p> <p>2.2 <u>Journalize</u></p>	<p>Label the debit and credit side of accounts?</p> <p>Label the increase and decrease side of accounts?</p> <p>Record transactions involving increases and decreases in income and expense accounts?</p> <p>Pencil foot accounts and compute their balances?</p> <p>Journalize cash transactions in a two-column general journal and a multi-column cash journal?</p>	<p>2.1 Correctly debit and credit accounts for ten transactions involving increases and decreases to the accounts?</p> <p>2.2 Journalize business transactions for a period of one month?</p>	<p>BAPC 8, 10, 12, 15, 23, 50, 70</p>

IIA-3

## ACCOUNTING (6320)

Topical Outline	Enabling Competencies	Terminal Competencies	Ref.
<p>2.3 <u>Prove</u></p> <p>2.4 <u>Post</u></p>	<p>CAN THE STUDENT:</p> <p>Journalize transactions of a merchandising business in a combination journal and special journals?</p> <p>Foot and prove the equality of debits and credits in journals?</p> <p>Prove cash by comparing check record or actual cash balance with cash journal balance?</p> <p>Total and rule the journals?</p> <p>Post the individual amounts in the general columns to the accounts in the general and subsidiary ledgers?</p> <p>Post the totals of the special columns to the general ledger?</p> <p>Indicate proper posting references?</p>	<p>CAN THE STUDENT:</p> <p>2.31 Foot and prove the equality of debits and credits in one set of journals?</p> <p>2.32 Prove cash?</p> <p>2.4 Post to the proper ledger accounts for a period of one month?</p>	<p>BAPC 27</p> <p>BAPC 27</p> <p>BAPC 8, 10, 15, 19, 21, 22, 23</p>
<p>3. <u>END-OF-FISCAL PERIOD</u></p> <p>3.1 <u>Trial Balance</u></p>	<p>Foot ledger accounts and compute the account balances?</p>	<p>3.1 Prepare a trial balance to prove equality of debits and credits posted to ledger accounts?</p>	<p>BAPC 25</p>

ACCOUNTING (6320)

Topical Outline	Enabling Competencies	Terminal Competencies	Ref.
<p>3.2 <u>Adjusting Entries</u></p>	<p>CAN THE STUDENT:</p> <p>Record account balances in trial balance columns of worksheet and prove equality of debits and credits?</p> <p>Follow recognized procedures for locating errors that can cause trial balances to be out of balance?</p> <p>Plan and record adjustments on the worksheet needed to update account balances, such as merchandise inventory, prepaid amounts, supplies, depreciation, and bad debts?</p> <p>Total adjustment columns and prove equality of debit and credit totals?</p> <p>Update general ledger accounts by recording and posting adjusting entries?</p>	<p>CAN THE STUDENT:</p> <p>3.21 Accurately record five adjusting entry amounts in proper columns on worksheet?</p> <p>3.22 Accurately journalize and post five adjusting entries?</p>	<p>BAPC 9</p>
<p>3.3 <u>Complete Worksheet</u></p>	<p>Combine trial balance and adjustment columns and extend the income and expense items to the income statement columns?</p>	<p>3.3 Accurately complete worksheet to determine amount of income or loss for a fiscal period?</p>	

IIA-5

## ACCOUNTING (6320)

Topical Outline	Enabling Competencies	Terminal Competencies	Ref.
<p>3.4 <u>Closing Procedures</u></p>	<p>CAN THE STUDENT:</p> <p>Total the income statement and balance sheet columns?</p> <p>Calculate net income or net loss by determining difference in income statement/balance sheet columns?</p> <p>Enter income/loss, total, and rule columns?</p> <p>Prepare journal entries to clear the income, cost, and the expense accounts by transferring their balances to the income and expense summary account?</p> <p>Prepare a journal entry to transfer the balance of the income and expense summary account to the capital account?</p> <p>Prepare a journal entry to transfer the balance of the drawing account to the capital account?</p> <p>Post the closing entries to the general ledger?</p> <p>Prepare a post-closing trial balance?</p>	<p>CAN THE STUDENT:</p> <p>3.41 Close the ledger by accurately preparing entries needed for the summary, capital, and drawing accounts?</p> <p>3.42 Post closing entries?</p> <p>3.43 Prepare a post-closing trial balance to prove the equality of debits and credits posted to the accounts?</p>	<p>BAPC 29</p>

**ACCOUNTING (6320)**

Topical Outline	Enabling Competencies	Terminal Competencies	Ref.
<p><b>3.5 <u>Financial State-ments</u></b></p> <p><b>Income statement</b></p> <p><b>Capital statement</b></p> <p><b>Balance sheet</b></p> <p><b>Supporting schedules</b></p> <p><b>Analyze statements</b></p>	<p><b>CAN THE STUDENT:</b></p> <p>Prepare income statements from completed worksheets?</p> <p>Prepare capital statements from completed worksheets and capital account information?</p> <p>Prepare balance sheets from completed worksheets and capital statements?</p> <p>Apply verification principle using subsidiary and general ledgers to prepare schedules such as accounts receivable, accounts payable, and cost of goods sold?</p> <p>Using financial statements, interpret the condition and progress of the business during a fiscal period?</p>	<p><b>CAN THE STUDENT:</b></p> <p>3.51 Accurately prepare an income statement from a completed worksheet?</p> <p>3.52 Accurately prepare a capital statement from a completed worksheet and capital account information?</p> <p>3.53 Accurately prepare a balance sheet from a completed worksheet and capital statement?</p> <p>3.54 Accurately prepare supporting schedules for accounts receivable, accounts payable, and cost of goods sold?</p> <p>3.55 Use the financial statements of a business to extract five items of information to determine the condition and progress of the business?</p>	<p>BAPC 30</p> <p>BAPC 31</p> <p>BAPC 32</p> <p>BAPC 33, 34 35</p>

IIA-7



## ACCOUNTING (6320)

Topical Outline	Enabling Competencies	Terminal Competencies	Ref.
<p>4. PAYROLL</p> <p>4.1 <u>Gross Earnings</u></p> <p>4.2 <u>Deductions</u></p> <p>4.3 <u>Net Pay</u></p> <p>4.4 <u>Records</u></p> <p>4.5 <u>Disbursements</u></p>	<p>CAN THE STUDENT:</p> <p>Compute gross earnings for employees who receive salaries, hourly earnings including over-time, and/or commissions?</p> <p>Compute required and voluntary deductions using charts or by computations?</p> <p>Compute net pay?</p> <p>Record payroll computations in a payroll register and on individual employees earnings records?</p> <p>Compute a payroll change sheet and cash slips for disbursing cash payroll?</p> <p>Prepare voucher checks?</p>	<p>CAN THE STUDENT:</p> <p>4.1 Accurately compute five net pay amounts including calculation of gross earnings and deductions?</p> <p>4.2 Accurately complete and verify payroll for five employees when given time cards, payroll register, and individual employee earnings records?</p> <p>4.5 Accurately prepare five pay vouchers or cash slips from payroll records?</p>	<p>BAPC 60, 63</p> <p>BAPC 60, 62</p> <p>BAPC 64</p>

**ACCOUNTING (6320)**

Topical Outline	Enabling Competencies	Terminal Competencies	Ref.
<p><b>4.6 <u>Journal Entries</u></b></p>	<p><b>CAN THE STUDENT:</b></p> <p><b>Journalize and post the entries for salary expense, Federal Insurance Contributions Act (FICA) taxes, employee income taxes, and other deductions?</b></p> <p><b>Calculate, journalize, and post the entries for employer FICA, State Unemployment Tax Act (SUTA), and Federal Unemployment Tax Act (FUTA) taxes?</b></p>	<p><b>CAN THE STUDENT:</b></p> <p><b>4.61 Accurately journalize and post entries for salary expense, FICA tax, Federal Income tax, State Income tax, and other deductions?</b></p> <p><b>4.62 Accurately journalize and post entries for the employer FICA, FUTA, and SUTA taxes?</b></p>	<p><b>BAPC 24</b></p> <p><b>BAPC 14</b></p>
<p><b>5. DATA PROCESSING</b></p> <p><b>5.1 <u>Terminology</u></b></p> <p><b>5.2 <u>Relationships</u></b></p>	<p><b>Define basic data processing terms?</b></p> <p><b>Explain the importance of electronic data processing as it relates to accounting?</b></p> <p><b>Trace the flow of work between the accounting department and the computer center?</b></p>	<p><b>5.1 Use data processing terms correctly as they occur in oral or written work?</b></p> <p><b>5.21 Identify the effects of electronic data processing on accounting work?</b></p> <p><b>5.22 Describe the relationship that exists between a computer center and an accounting department?</b></p>	

IIA-9

## ACCOUNTING (6320)

Topical Outline	Enabling Competencies	Terminal Competencies	Ref.
<p>5.3 <u>Flowcharting</u></p> <p>5.4 <u>Accounting Applications</u></p>	<p>CAN THE STUDENT:</p> <p>Use flowchart symbols to show how an accounting problem can be solved using electronic data processing?</p> <p>Identify accounting applications appropriate for a computer system?</p> <p>Compare manual systems and electronic data processing systems in accounting operations such as journalizing, posting, payroll, and purchases and sales records?</p> <p>Describe the effects of micro-computers on the accounting operations of businesses?</p>	<p>CAN THE STUDENT:</p> <p>5.3 Correctly prepare a flowchart to solve an accounting problem using electronic data processing?</p> <p>5.41 Describe how a manual accounting operation can be computerized?</p> <p>5.42 Assess the impact of micro-computers on accounting applications?</p>	<p>Ref.</p>

ACCOUNTING (6320)

Topical Outline	Personal Employability Competencies
<p>6. PERSONAL EMPLOYABILITY SKILLS AND KNOWLEDGES</p> <p>6.1 <u>Future Business Leaders of America</u></p> <p>6.2 <u>Organizational Skills</u></p> <p>6.3 <u>Human Relations Skills</u></p> <p>6.4 <u>Responsibility</u></p>	<p>DOES THE STUDENT:</p> <p>6.1 Join and participate in local, regional, and state activities of the Future Business Leaders of America?</p> <p>6.21 Organize work materials for best use of time?</p> <p>6.22 Plan work efficiently to meet deadlines?</p> <p>6.23 Maintain an uncluttered area in and around desk?</p> <p>6.31 Evaluate own performance realistically?</p> <p>6.32 Work harmoniously with others on a group assignment?</p> <p>6.33 Demonstrate attitudes of respect and cooperation with peers?</p> <p>6.34 Accept constructive criticism in a positive manner?</p> <p>6.35 Exhibit self-control in contributing to class discussions?</p> <p>6.41 Exhibit traits which demonstrate responsibility including bringing proper materials to class, productive use of time, and economic use of supplies?</p>

## ACCOUNTING (6320)

Topical Outline

Personal Employability Competencies

DOES THE STUDENT:

- 6.42 Attend class regularly?
- 6.43 Arrive on time?
- 6.44 Exhibit persistence and initiative in completing assignments?
- 6.45 Follow oral and written instructions in completing assignments?
- 6.46 Identify personal responsibilities within a group assignment and follow through to completion?

BUSINESS DATA PROCESSING I (6640)

Grade Level: 11

Prerequisites: General Business  
Typewriting

Business Data Processing I is a double-period occupational preparation course offered at the eleventh-grade level. Students are introduced to data processing procedures and examine careers in data processing. The course is job oriented and includes instruction in data entry and peripheral equipment operation. Electronic data processing systems and programming also are introduced. Accounting is integrated into the course.

The following skill areas are included in Business Data Processing I:

SKILL AREA 1 - ACCOUNTING

- 1.1 Terminology
- 1.2 Beginning Balance Sheet
- 1.3 Opening Entry
- 1.4 Analyze
- 1.5 Journalize
- 1.6 Prove
- 1.7 Post
- 1.8 Trial Balance
- 1.9 Financial Statements

SKILL AREA 2 - AUTOMATED ACCOUNTING

- 2.1 Format, Analyze, and Code Records
- 2.2 Record/Edit Account Transactions
- 2.3 Journal/Register Transactions
- 2.4 Posting Report
- 2.5 Trial Balance
- 2.6 Financial Statements

SKILL AREA 3 - BUSINESS CALCULATIONS

- 3.1 Math Review
- 3.2 Ten-key Machine Operation
- 3.3 Arithmetic Operations
- 3.4 Applications and Terminology

SKILL AREA 4 - BUSINESS SYSTEMS

- 4.1 Introduction
- 4.2 Flowcharting
- 4.3 Payroll Applications

SKILL AREA 5 - CAREER EXPLORATION

- 5.1 Preparation
- 5.2 Choice
- 5.3 Emerging Occupations

SKILL AREA 6 - DATA ENTRY

- 6.1 Off-line
- 6.2 On-line
- 6.3 Machine Malfunctions

SKILL AREA 7 - INTRODUCTION TO DATA PROCESSING

- 7.1 Terminology
- 7.2 Operations
- 7.3 Computer Overview
- 7.4 Hardware
- 7.5 Software
- 7.6 Storage
- 7.7 Numbering Systems
- 7.8 Data Representation

SKILL AREA 8 - PROGRAMMING CONCEPTS

- 8.1 Procedures
- 8.2 Problem-Solving Techniques
- 8.3 Code
- 8.4 Test
- 8.5 Documentation

SKILL AREA 9 - PROGRAMMING LANGUAGE: BASIC

- 9.1 Language Structure and Statements
- 9.2 Systems Commands
- 9.3 List
- 9.4 Calculations
- 9.5 Functions and Subroutines
- 9.6 Single-Level Tables
- 9.7 Minor, Intermediate and Final Totals
- 9.8 Disk Files

SKILL AREA 10 - UNIT RECORDS

- 10.1 Cards
- 10.2 Card Formats
- 10.3 Card Sorter
- 10.4 Reproducer
- 10.5 Interpreter
- 10.6 Collator
- 10.7 Card Jams

SKILL AREA 11 - PERSONAL EMPLOYABILITY SKILLS AND KNOWLEDGES

- 11.1 Future Business Leaders of America
- 11.2 Human Relations Skills
- 11.3 Job-Seeking Skills
- 11.4 Organizational Skills
- 11.5 Communication Skills

BUSINESS DATA PROCESSING I (6640)

Typical Outline	Enabling Competencies	Terminal Competencies	Ref.
<p>1. ACCOUNTING</p> <p>1.1 <u>Terminology</u></p> <p>1.2 <u>Beginning Balance Sheet</u></p> <p>1.3 <u>Opening Entry</u></p>	<p>CAN THE STUDENT:</p> <p>Define specific accounting terms, such as asset, liability, capital, debit, credit, journals, source documents, and double-entry accounting?</p> <p>Classify items as assets, liabilities, or capital?</p> <p>Solve the accounting equation?</p> <p>Complete balance sheets including the heading, asset, liability, and capital sections?</p> <p>Transfer the beginning balance sheet information to the general journal?</p> <p>Open general ledger accounts by recording the account titles and assigned numbers?</p> <p>Transfer debit and credit balances from opening entry to the general ledger accounts?</p>	<p>CAN THE STUDENT:</p> <p>1.1 Use accounting terms correctly as they occur in oral or written work?</p> <p>1.2 Prepare a beginning balance sheet?</p> <p>1.3 Record and post the opening entry?</p>	<p></p> <p>BAPC 28</p> <p>BAPC 28</p>



Topical Outline	Enabling Competencies	Terminal Competencies	Ref.
<p>1.4 <u>Analyze</u></p>	<p><b>CAN THE STUDENT:</b></p> <p>Label the debit and credit side of accounts?</p> <p>Label the increase and decrease side of accounts?</p> <p>Record transactions involving increases and decreases in assets, liabilities, and owner's equity accounts?</p> <p>Record transactions involving increases and decreases in income and expense accounts?</p> <p>Pencil foot accounts and compute their balances?</p>	<p><b>CAN THE STUDENT:</b></p> <p>1.4 Debit and credit accounts for ten transactions involving increases and decreases to the accounts?</p>	
<p>1.5 <u>Journalize</u></p>	<p>Journalize cash transactions in a two-column general journal and a multi-column cash journal?</p> <p>Record cash transactions including deposits, checks, petty cash, and bank charges?</p> <p>Journalize transactions of a merchandising business in combination and special journals?</p>	<p>1.5 Journalize business transactions for a period of one month?</p>	<p>BAPC, 8 10, 12 15, 23 50, 70</p>
<p>1.6 <u>Prove</u></p>	<p>Foot and prove the equality of debits and credits in journals?</p>	<p>1.61 Foot and prove the equality of debits and credits in one set of journals?</p>	<p>BAPC 27</p>

BUSINESS DATA PROCESSING I (6640)

Capital Outline	Enabling Competencies	Terminal Competencies	Ref.
1.7 <u>Post</u>	<p>CAN THE STUDENT:</p> <p>Prove cash by comparing check record of actual cash balance with cash journal balance?</p> <p>Total and rule the journals?</p> <p>Post the individual amounts in the general columns to the accounts in the general and subsidiary ledgers?</p> <p>Post the totals of the special columns to the general ledger?</p> <p>Indicate proper posting references?</p>	<p>CAN THE STUDENT:</p> <p>1.62 Prove cash?</p> <p>1.7 Post journal entries to the proper ledger accounts for a period of one month?</p>	<p>BAPC 27</p> <p>BAPC 8 10, 15, 19, 21, 22, 23</p>
1.8 <u>Trial Balance</u>	<p>Foot ledger accounts and compute the account balances?</p> <p>Record account balances in trial balance columns of worksheets and prove equality of debit and credit totals?</p> <p>Follow recognized procedures for locating errors that can cause trial balances to be out of balance?</p> <p>Correct errors using proper techniques?</p>	<p>1.8 Prepare a trial balance to prove equality of debits and credits posted to ledger accounts?</p>	<p>BAPC 25</p>

IIB-5

BUSINESS DATA PROCESSING I (6640)			
Topical Outline	Enabling Competencies	Terminal Competencies	Ref.
1.9 <u>Financial Statements</u> Income statement Balance sheet	CAN THE STUDENT: Prepare income statements from trial balances? Prepare balance sheets from trial balances?	CAN THE STUDENT: 1.91 Prepare income statement from trial balance? 1.92 Prepare balance sheet from trial balance? 1.93 Use the financial statements of a business to extract five items of information?	BAPC 30 BAPC 32
2. <u>AUTOMATED ACCOUNTING</u> 2.1 <u>Format, Analyze, and Code Records</u>	Determine fields to be included on the transaction record? Interpret the use of the fields on the transaction record? Determine fields to be included on the account balance record? Interpret the use of the fields on the account balance record?	2.11 Using debit-credit, transaction-type, and record-type codes, code 20 transactions affecting asset, liability, capital, income, and expense accounts? 2.12 Code an account balance record for an asset, liability, capital, income, and expense account?	

BUSINESS DATA PROCESSING I (6640)

Topical Outline	Enabling Competencies	Terminal Competencies	Ref.
<p>2.2 <u>Record/Edit Account Transactions</u></p> <p>2.3 <u>Journal/Register Transactions</u></p>	<p>CAN THE STUDENT:</p> <p>Explain the function of debit-credit, transaction-type, and record-type codes as used on transaction and account balance records?</p> <p>Analyze and code transactions affecting asset, liability, capital, income, and expense accounts?</p> <p>Code account balance records for asset, liability, capital, income, and expense accounts?</p> <p>Record on punched cards or magnetic media account balances and transaction records?</p> <p>Use prepared computer programs to check the accuracy of recorded data?</p> <p>Sort transaction records?</p> <p>Use computer programs and documentation to produce cash, sales, purchases, and general journals/registers with multi-columns?</p>	<p>CAN THE STUDENT:</p> <p>2.21 Record 10 account balances and 25 transactions using either punched cards or magnetic media?</p> <p>2.22 Using prepared computer programs, edit account balances and transaction records for a fiscal period?</p> <p>2.31 Use computer programs and documentation to produce journals/registers for a fiscal period?</p>	

IIB-7

## BUSINESS DATA PROCESSING I (6640)

Topical Outline	Enabling Competencies	Terminal Competencies	Ref.
2.4 <u>Posting Report</u>	<p>CAN THE STUDENT:</p> <p>Prove the accuracy of journals/ registers by comparing column totals to transaction batch totals?</p> <p>Prove cash by comparing actual cash balances with cash journal totals?</p> <p>Sort and merge transactions and balance records?</p>	<p>CAN THE STUDENT:</p> <p>2.32 Prove the accuracy of journals/ registers by comparing column totals to transaction batch totals?</p> <p>2.33 Prove cash by comparing journal register totals to actual cash balance?</p> <p>2.41 Use computer program and documentation to prepare a posting report for a fiscal period?</p>	
2.5 <u>Trial Balance</u>	<p>Use account balances and transaction records, computer program, and documentation to produce posting reports?</p> <p>Create new account balance records from the posting reports?</p> <p>Sort account balance records?</p> <p>Use updated account balance records, computer program, and documentation to produce trial balances?</p> <p>Locate and correct errors that may cause trial balances to be out of balance?</p>	<p>2.42 Create an updated account balance record for a fiscal period?</p> <p>2.5 Using updated account balance records, computer program, and documentation, prepare a trial balance for a fiscal period?</p>	

**BUSINESS DATA PROCESSING I (6640)**

Topical Outline	Enabling Competencies	Terminal Competencies	Ref.
<p>2.6 <u>Financial Statements</u></p>	<p>CAN THE STUDENT:</p> <p>Select appropriate account balance records for the calculation of net profit?</p> <p>Prepare income statements using computer program, documentation, and account balance records?</p> <p>Use account balance records to produce a balance sheet?</p>	<p>CAN THE STUDENT:</p> <p>2.61 Using a computer program, documentation, and account balance records, produce an income statement for a fiscal period?</p> <p>2.62 Using a computer program, documentation, and account balance records, produce a balance sheet?</p>	
<p>3. <b>BUSINESS CALCULATIONS</b></p> <p>3.1 <u>Math Review</u></p> <p>3.2 <u>Ten-key Machine Operation</u></p> <p>3.3 <u>Arithmetic Operations</u></p>	<p>Perform the basic arithmetical processes of addition, subtraction, multiplication, and division?</p> <p>Operate ten-key calculating machines using proper fingering?</p> <p>Perform addition, subtraction, multiplication, and division on a calculator?</p>	<p>3.1 Perform the basic arithmetical processes of addition, subtraction, multiplication, and division?</p> <p>3.2 Operate ten-key calculating machines by touch?</p> <p>3.3 Perform addition, subtraction, multiplication, and division on a calculator?</p>	

BUSINESS DATA PROCESSING I (6640)			
Topical Outline	Enabling Competencies	Terminal Competencies	Ref.
3.4 <u>Applications and Terminology</u>	<p>CAN THE STUDENT:</p> <p>Use shortcuts and special function keys to increase speed?</p> <p>Use verification techniques to improve accuracy?</p> <p>Compute simple applications of discounts, markups, sales taxes, commissions, interest, and extensions?</p> <p>Use proper terminology in discussing business forms?</p>	<p>CAN THE STUDENT:</p> <p>3.4 Compute and verify amounts and totals on various business forms?</p>	
4. BUSINESS SYSTEMS			
4.1 <u>Introduction</u>	<p>Identify the steps in the development of a data processing system?</p> <p>List factors considered in selecting a data processing system?</p>	<p>4.1 Identify the procedures in the development of a data processing system?</p>	
4.2 <u>Flowcharting</u>	<p>Identify flowchart symbols for systems flowcharting?</p> <p>Demonstrate methods of systems flowchart construction?</p>	<p>4.2 Construct a business systems flowchart using correct symbols?</p>	

BUSINESS DATA PROCESSING I (6640)

Topical Outline	Enabling Competencies	Terminal Competencies	Ref.
<p>4.3 <u>Payroll Applications</u></p> <p>Calculate/record</p>	<p>CAN THE STUDENT:</p> <p>Using flowcharts, explain the steps for order and billing, accounts receivable, accounts payable, or inventory management systems?</p> <p>Identify reports generated by typical business systems?</p> <p>Construct flowcharts for order and billing, accounts receivable, accounts payable, or inventory management systems?</p> <p>Compute gross earnings for employees who receive salaries, hourly earnings including over-time, and/or commissions?</p> <p>Compute required and voluntary deductions using charts or by computations?</p> <p>Compute net pay?</p> <p>Record payroll computations in a payroll register and on individual employees earnings records?</p>	<p>CAN THE STUDENT:</p> <p>4:31 Complete and verify payroll for five employees when given time cards, payroll register, and individual employees earnings records?</p>	<p>BAPC 60, 63</p>



## BUSINESS DATA PROCESSING I (6640)

Topical Outline	Enabling Competencies	Terminal Competencies	Ref.
Disbursements	<p>CAN THE STUDENT:</p> <p>Compute payroll change sheets and cash slips for disbursing cash payroll?</p>	<p>CAN THE STUDENT:</p> <p>4.32 Prepare five pay vouchers or cash slips from payroll records?</p>	BAPC 64
5. CAREER EXPLORATION			
5.1 <u>Preparation</u>	<p>List entry-level qualifications required for data processing employment?</p> <p>Identify sources of education for data processing careers?</p>	<p>5.11 List entry-level qualifications for data processing employment?</p> <p>5.12 List educational opportunities for advanced study in data processing?</p>	
5.2 <u>Choice</u>	<p>List careers in data processing?</p> <p>Match operations performed with data processing job titles?</p> <p>Match job titles with entry-level requirements?</p> <p>Match individual abilities and skills with entry-level requirements?</p> <p>Construct career ladders for data processing jobs?</p>	<p>5.21 Match a list of job titles with job descriptions and entry-level requirements?</p> <p>5.22 Construct a personal career ladder for two positions?</p>	

BUSINESS DATA PROCESSING I (6640)

Topical Outline	Enabling Competencies	Terminal Competencies	Ref.
<p>5.3 <u>Emerging Occupations</u></p>	<p>CAN THE STUDENT:</p> <p>List examples of new computer applications?</p> <p>Identify career opportunities resulting from new computer applications?</p>	<p>CAN THE STUDENT:</p> <p>5.3 Give examples of new computer applications that will provide future career opportunities?</p>	
<p>6. <u>DATA ENTRY</u></p> <p>6.1 <u>Off-Line</u></p>	<p>Explain the relationship between a source document and an entry record?</p> <p>Set up key-entry devices?</p> <p>From record layouts, prepare data entry programs for key-entry devices?</p> <p>Key data from source documents?</p> <p>Verify keyed input for accuracy using verification devices?</p> <p>Correct entry errors identified by verification procedures?</p> <p>Maintain sequence and control of source documents to keyed data records?</p>	<p>6.11 Perform off-line data entry operations?</p> <p>6.12 On an off-line device, key data from source documents at a minimum rate of 7,000 key strokes per hour with a maximum five percent error rate?</p>	

BUSINESS DATA PROCESSING I (6640)			
Topical Outline	Enabling Competencies	Terminal Competencies	Ref.
6.2 <u>On-Line</u>	<p>CAN THE STUDENT:</p> <p>Sign-on/sign-off of on-line devices?</p> <p>Recall existing screen formats used to key data?</p> <p>Key data from source documents?</p> <p>Respond to displayed messages?</p> <p>Check for keying errors by comparing printouts to source data?</p> <p>Recall existing verification screen formats to enter data for verification?</p> <p>Correct entry errors identified by verification procedures?</p>	<p>CAN THE STUDENT:</p> <p>6.21 Perform on-line data entry operations?</p> <p>6.22 On an on-line device, key data from source documents at a minimum rate of 7,000 key strokes per hour with a maximum five percent error rate?</p>	
6.3 <u>Machine Malfunctions</u>	<p>Recognize machine malfunctions?</p> <p>Report malfunctions to appropriate individuals?</p>	<p>6.3 Detect and report machine malfunctions on key-entry devices?</p>	

BUSINESS DATA PROCESSING I (6640)

Typical Outline	Enabling Competencies	Terminal Competencies	Ref.
<p>7. INTRODUCTION TO DATA PROCESSING</p> <p>7.1 <u>Terminology</u></p> <p>7.2 <u>Operations</u></p> <p>7.3, <u>Computer Overview</u></p> <p>Computer generations</p> <p>Types</p>	<p>CAN THE STUDENT:</p> <p>Define typical data processing terms?</p> <p>Identify sequential steps in data processing operations?</p> <p>Identify devices that are used for mechanically processing data?</p> <p>Identify devices that are used for electronically processing data?</p> <p>Identify the three components of an electronic data processing system?</p> <p>List unique hardware feature of each computer generation?</p> <p>Describe applications of digital computers?</p> <p>Describe applications of analog computers?</p>	<p>CAN THE STUDENT:</p> <p>7.1 Define typical data processing terms?</p> <p>7.21 Given steps for data processing operations, arrange the steps in sequence?</p> <p>7.22 Distinguish between manual, mechanical, and electronic data processing systems?</p> <p>7.31 Compare the major hardware advancement of each computer generation?</p> <p>7.32 Differentiate between uses of digital and analog computers?</p>	<p>Ref.</p>

BUSINESS DATA PROCESSING I (6640)			
Topical Outline	Enabling Competencies	Terminal Competencies	Ref..
<p>Advantages/dis-advantages</p> <p>7.4 <u>Hardware</u></p>	<p><b>CAN THE STUDENT:</b></p> <p>Compare time required to process data using computers and other data processing methods?</p> <p>Compare space required to store data by computer and by other data processing methods?</p> <p>List other advantages of processing data by computer?</p> <p>List disadvantages of processing data by computer?</p> <p>Define hardware?</p> <p>Identify computer input devices?</p> <p>Identify computer storage devices?</p>	<p><b>CAN THE STUDENT:</b></p> <p>7.33 Compare advantages and disadvantages of processing data by computer and by other methods?</p> <p>7.41 Categorize a list of hardware according to function?</p> <p>7.42 Explain the functions of the central processing unit?</p>	

BUSINESS DATA PROCESSING I (6640)

Topical Outline	Enabling Competencies	Terminal Competencies	Ref.
<p>7.5 <u>Software</u></p>	<p>CAN THE STUDENT:</p> <p>Identify computer output devices?</p> <p>Identify the three parts of the central processing unit and explain the functions of each?</p> <p>Define software?</p> <p>Describe functions of the computer operating system?</p> <p>Describe functions of compilers, assemblers, and interpreters?</p> <p>Describe the functions of utility and application programs?</p> <p>Describe COBOL, RPG, and BASIC programming languages?</p> <p>Explain coding as it relates to the development of a program?</p> <p>Define testing and debugging?</p> <p>Explain the importance of documentation?</p>	<p>CAN THE STUDENT:</p> <p>7.51 Categorize a list of software according to function?</p> <p>7.52 Given three situations, select the appropriate high-level language to be used?</p> <p>7.53 List in correct sequence the steps performed by a programmer in completing a programming assignment?</p>	

BUSINESS DATA PROCESSING I (6640)			
Topical Outline	Enabling Competencies	Terminal Competencies	Ref.
7.6 <u>Storage</u>	<p>CAN THE STUDENT:</p> <p>Define types of primary storage?</p> <p>Define types of secondary storage?</p>	<p>CAN THE STUDENT:</p> <p>7.6 Given a list of types of storage, categorize as primary or secondary?</p>	
7.7 <u>Numbering Systems</u>	<p>Define binary, decimal, octal, and hexadecimal numbering systems?</p> <p>Convert numbers in one numbering system--binary, decimal, hexadecimal, or octal--to numbers in the other systems?</p>	<p>7.71 Distinguish among binary, octal, decimal, and hexadecimal numbering systems?</p> <p>Convert numbers in one system to any of the other systems?</p>	
7.8 <u>Data Representation</u>			
Hollerith code	<p>Convert human-readable data to machine-readable data using the Hollerith code?</p>	<p>7.8 Interpret information presented in the format of the various computer data representation systems?</p>	

BUSINESS DATA PROCESSING I (6640)

Topical Outline	Enabling Competencies	Terminal Competencies	Ref.
<p>Binary coded decimal</p> <p>EBCDIC/ASCII</p>	<p>CAN THE STUDENT:</p> <p>Interpret the Binary Coded Decimal (BCD) representation?</p> <p>Interpret the Extended Binary Coded Decimal Interchange Code and the American Standard Code for Information Interchange data representations?</p>	<p>CAN THE STUDENT:</p>	
<p>8. PROGRAMMING CONCEPTS</p> <p>8.1 <u>Procedures</u></p> <p>8.2 <u>Problem-Solving Techniques</u></p>	<p>Describe the steps for preparing a program?</p> <p>Describe the steps needed to solve a problem:</p> <p>Describe other problem-solving tools including algorithms, input-processing-output charts, and pseudo-coding?</p>	<p>8.1 Sequence the steps for preparing a program?</p> <p>8.2 Prepare a detailed program flowchart or other logical solution for a given set of problem specifications?</p>	<p>P16</p> <p>P17</p>

IIB-19



## BUSINESS DATA PROCESSING I (6640)

Revised Outline	Enabling Competencies	Terminal Competencies	Ref.
8.3 <u>Code</u>	<p>CAN THE STUDENT:</p> <p>Identify symbols and rules for flowcharting?</p> <p>Given job specifications, I/O record layouts, and logical solution sheets, develop logic sequences for coding programs?</p> <p>Given logical solution sheets, program specifications, data record layouts, programming reference manuals, and coding sheets, code applications programs?</p>	<p>CAN THE STUDENT:</p> <p>8.3 Code from a logic sequence an application program using a high-level computer language?</p>	P 21
8.4 <u>Test</u>	<p>Given programs with errors and verified documentation, desk-check and correct program syntax error(s)?</p> <p>Given program specifications, logic sequences, I/O record layouts, listings of source programs, test data, and completed coding sheets for source programs, desk-check the logical validity of source programs prior to compilation or interpretation?</p>	<p>8.4 Test the validity of an application program given appropriate test data?</p>	P 32 33 34

BUSINESS DATA PROCESSING I (6640)

Topical Outline	Enabling Competencies	Terminal Competencies	Ref.
<p>8.5 <u>Documentation</u></p>	<p>CAN THE STUDENT:</p> <p>Compile or interpret source programs?</p> <p>Correct syntax errors from compilation or interpretation listings?</p> <p>Verify text output data with program specifications for compliance?</p> <p>Given record layouts, program logical sequences, and program specifications, write documentation narratives?</p> <p>Complete input/output record layout forms?</p> <p>Given program requirements, related systems flowcharts, source program listings, logic sequence forms, and job control set-up specifications, prepare console operator's run sheets?</p> <p>Given program and operation specifications, prepare data control instructional worksheets?</p>	<p>CAN THE STUDENT:</p> <p>8.5 Document a program?</p>	<p>P 38 42 44 45</p>

IIB-21

## BUSINESS DATA PROCESSING I (6640)

Topical Outline	Enabling Competencies	Terminal Competencies	Ref.
<p>9. PROGRAMMING LANGUAGE: BASIC</p> <p>9.1 <u>Language Structure and Statements</u></p> <p>9.2 <u>Systems Commands</u></p> <p>9.3 <u>List</u></p> <p>9.4 <u>Calculations</u></p> <p><u>Comparing</u></p>	<p>CAN THE STUDENT:</p> <p>Describe the functions of common BASIC statements?</p> <p>Identify written BASIC statements?</p> <p>Use systems commands at terminal?</p> <p>Use BASIC statements to code programs to input and list data on reports?</p> <p>Explain the hierarchy of operations?</p> <p>List and define the arithmetic operators?</p> <p>Use appropriate BASIC statements to code programs to perform addition, subtraction, multiplication, and division?</p> <p>Identify the logical operators?</p> <p>Identify the relational operators?</p> <p>Code statements using logical and relational operators?</p>	<p>CAN THE STUDENT:</p> <p>9.11 Explain functions of commonly used BASIC statements?</p> <p>9.12 Identify written common BASIC statements?</p> <p>9.2 Use appropriate systems commands at a terminal?</p> <p>9.3 Code and run a BASIC program that will produce a listing?</p> <p>9.4 Code and run a BASIC program that will perform calculations on given data?</p> <p>9.42 Code and run a program using appropriate statements to compare sets of data?</p>	

BUSINESS DATA PROCESSING I (6640)

Topical Outline	Enabling Competencies	Terminal Competencies	Ref.
<p>9.5 <u>Functions and Subroutines</u></p>	<p>CAN THE STUDENT:</p> <p>Distinguish between programmer-supplied and computer-generated functions?</p> <p>Explain the functions of subroutines in programming?</p> <p>Use BASIC statements for writing subroutines?</p> <p>Use computer-generated functions?</p>	<p>CAN THE STUDENT:</p> <p>9.51 Code and run a BASIC program using one or more subroutines?</p> <p>9.52 Code and run a BASIC program using one or more computer-generated functions?</p>	
<p>9.6 <u>Single-Level Tables</u></p>	<p>Identify the elements of an array?</p> <p>Explain the use of a single-level table?</p> <p>Use BASIC statements to code programs to produce single-level tables?</p>	<p>9.6 Code and run a BASIC program that will produce a single-level table?</p>	

IIB-23



BUSINESS DATA PROCESSING I (6640)

Topical Outline	Enabling Competencies	Terminal Competencies	Ref.
<p>10. UNIT RECORDS</p> <p>10.1 <u>Cards</u></p> <p>80-column</p>	<p>CAN THE STUDENT:</p> <p>State purpose of corner cut, color stripe, and solid color cards?</p> <p>Identify numbers and locations of columns, rows, and punching positions using the Hollerith code?</p> <p>Identify edges and faces of cards?</p> <p>Using blank cards and a pencil, mark digits 0 thru 9 on punched cards?</p> <p>Using blank cards and a pencil, mark letters A-Z on punched cards?</p> <p>Using blank cards and a pencil, mark special characters on punched cards?</p> <p>Identify print, punch, zone, and digit areas?</p>	<p>CAN THE STUDENT:</p> <p>10.11 Use Hollerith code to interpret an 80-column punched card?</p>	

## BUSINESS DATA PROCESSING I (6640)

Topical Outline	Enabling Competencies	Terminal Competencies	Ref.
<p>96-column</p> <p>Mark-sensed</p> <p>Card care</p> <p>10.2 <u>Card Formats</u></p> <p>Numeric fields</p> <p>Alphabetic/ alphanumeric fields</p>	<p>CAN THE STUDENT:</p> <p>Identify the three 32-column tiers?</p> <p>Read 96-column cards?</p> <p>Identify methods used to record on mark-sensed cards?</p> <p>Read mark-sensed cards?</p> <p>Describe proper care of cards to prevent tears and warping?</p> <p>Reconstruct damaged cards?</p> <p>Identify the format and use of numeric fields?</p> <p>Identify the format and use of alphabetic/alphanumeric fields?</p>	<p>CAN THE STUDENT:</p> <p>10.12 Interpret a 96-column punched card?</p> <p>10.13 Interpret a mark-sensed card?</p> <p>10.14 Compare different types of cards?</p> <p>10.2 Construct card formats illustrating numeric, alphabetic, and alphanumeric fields?</p>	<p>Ref.</p>

BUSINESS DATA PROCESSING I (6640)

Topical Outline	Enabling Competencies	Terminal Competencies	Ref.
<p>10.3 <u>Card Sorter</u></p> <p>Numeric sorting</p> <p>Alphabetic sorting</p> <p>Selecting</p> <p>Block sorting</p> <p>Merging</p> <p>10.4 <u>Reproducer</u></p> <p>Reproduce</p>	<p>CAN THE STUDENT:</p> <p>Sort decks of cards with numeric fields in ascending or descending order?</p> <p>Sort decks of cards with alphabetic fields in specified sequences?</p> <p>Select specific cards from a deck?</p> <p>Block sort cards and reassemble decks in required sequences?</p> <p>Sort two decks as a merging operation?</p> <p>Using source decks and prewired control panels, produce decks that are identical to source decks?</p>	<p>CAN THE STUDENT:</p> <p>10.3 Operate sorter to sequence, select, block sort, and merge cards?</p> <p>10.41 Operate reproducer to duplicate a source deck or selected cards?</p>	

IIB-27



BUSINESS DATA PROCESSING I (6640)			
Topical Outline	Enabling Competencies	Terminal Competencies	Ref.
Gangpunch	CAN THE STUDENT: Using detail decks, master cards, and prewired panels, punch current data in cards?	CAN THE STUDENT: 10.42 Operate reproducer to gangpunch data?	
10.5 <u>Interpreter</u>	Using prewired panels, interpret decks of cards?	10.5 Operate interpreter to print information on cards?	
10.6 <u>Collator</u>			
Sequence check	Using decks of punched cards and prewired control panels, sequence check decks of cards?	10.6 Operate collator to match, match/merge, merge, and select cards?	
Match	Using decks of punched cards and prewired control panels, match cards from two files?		
Match/merge	Using decks of cards and prewired control panels, match/merge two files?		
Merge	Using decks of cards and prewired control panels, merge two files of cards?		
Select	Using decks of cards; prewired control panels, and job instructions, select specified cards from files?		

BUSINESS DATA PROCESSING I (6640)

Topical Outline	Enabling Competencies	Terminal Competencies	Ref.
<p>10.7 <u>Card Jams</u></p>	<p>CAN THE STUDENT:  Clear card jams in unit record equipment without damage to the equipment or cards?</p>	<p>CAN THE STUDENT:  10.7 Clear card jams and reconstruct damaged cards?</p>	



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## BUSINESS DATA PROCESSING I (6640)

Topical Outline	Personal Employability Competencies
<p>11. PERSONAL EMPLOYABILITY SKILLS AND KNOWLEDGES</p> <p>11.1 <u>Future Business Leaders of America</u></p> <p>11.2 <u>Human Relations Skills</u></p> <p>Office behavior</p> <p>Self-discipline</p> <p>Responsibility</p> <p>Self-evaluation</p> <p>Attendance and punctuality</p> <p>Following instructions</p> <p>Appearance and grooming</p>	<p>DOES THE STUDENT:</p> <p>11.1 Join and participate in local, regional, and state activities of the Future Business Leaders of America?</p> <p>11.21 Exhibit the attitudes and work habits necessary for good peer and employee/employer relations?</p> <p>11.22 Exhibit self-control, persistence, and initiative in completing assignments on time?</p> <p>11.23 Accept constructive criticism in a positive manner?</p> <p>11.24 Exhibit traits associated with responsibility including bringing appropriate materials to class, productive use of time, and economic use of supplies?</p> <p>11.25 Demonstrate ability to identify personal responsibilities within a group assignment and follow through to completion?</p> <p>11.26 Evaluate personal work habits and attitudes?</p> <p>11.27 Maintain regular and prompt attendance?</p> <p>11.28 Follow oral or written instructions in the completion of assigned tasks?</p> <p>11.29 Exhibit good grooming, and appropriate attire for work according to office standards?</p>

BUSINESS DATA PROCESSING I (6640)

Topical Outline	Personal Employability Competencies
<p>11.3 <u>Job-Seeking Skills</u></p> <ul style="list-style-type: none"> <li>• Employment opportunities</li> <li>• Self-analysis</li> <li>• Resume</li> <li>• Forms</li> <li>• Letters</li> <li>• Job interview</li> <li>• Follow-up</li> </ul>	<p>DOES THE STUDENT:</p> <ul style="list-style-type: none"> <li>11.31 List sources of information for employment opportunities?</li> <li>11.32 Identify personal strengths, weaknesses, and ambitions and match them with job opportunities?</li> <li>11.33 Prepare a typewritten resume to present applicant favorably?</li> <li>11.34 Prepare handwritten and typewritten application forms to present applicant favorably?</li> <li>11.35 Compose and typewrite acceptable application letters?</li> <li>11.36 Demonstrate acceptable behavior during a simulated job interview?</li> <li>11.37 Compose and typewrite a positive and appropriate follow-up letter?</li> <li>11.38 Identify other appropriate follow-up procedures including telephoning and sending additional correspondence?</li> </ul>
<p>11.4 <u>Organizational Skills</u></p> <ul style="list-style-type: none"> <li>• Station</li> <li>• Task</li> <li>• Work priorities</li> </ul>	<ul style="list-style-type: none"> <li>11.41 Keep the area in and around the work station uncluttered?</li> <li>11.42 Assemble supplies and information necessary to complete assigned tasks?</li> <li>11.43 Plan work efficiently to meet deadlines?</li> <li>11.44 Organize work materials for best use of time?</li> </ul>

## BUSINESS DATA PROCESSING I (6640)

## Topical Outline

## Personal Employability Competencies

11.5 Communication Skills

## DOES THE STUDENT:

- 11.51 Demonstrate effective oral communications skills necessary in a data processing environment?
- 11.52 Demonstrate telephone communications skills necessary in a data processing environment?

## BUSINESS DATA PROCESSING II (6650)

Grade Level: 12

Prerequisites: Business Data  
Processing I

Business Data Processing II is a double-period occupational preparation course offered at the twelfth-grade level. Emphasis is placed on electronic data processing and writing programs. COBOL and other programming languages are taught. As part of the course, provision is made for hands-on operation of computer equipment. Accounting systems serve as the basis for instruction. Business systems and organizations are included in the instruction. Skills are developed through simulations of data processing work flow and related work experiences.

The following skill areas are included in Business Data Processing II:

### SKILL AREA 1 - COMPUTER CLASSIFICATIONS AND HARDWARE

- 1.1 Types
- 1.2 Components

### SKILL AREA 2 - COMPUTER OPERATIONS

- 2.1 Power Up
- 2.2 Daily Operations
- 2.3 Operate, Monitor, and Control
- 2.4 Power Down

### SKILL AREA 3 - DATA COMMUNICATIONS

- 3.1 Basic Components
- 3.2 Off-Line
- 3.3 On-Line
- 3.4 Real-Time
- 3.5 Time Sharing
- 3.6 Distributed Processing

### SKILL AREA 4 - EVOLUTION, USE, AND IMPACT OF COMPUTERS

- 4.1 Hardware Generations
- 4.2 Software Development
- 4.3 Manufacturers
- 4.4 Users
- 4.5 Impact on Society
- 4.6 Social Issues

### SKILL AREA 5 - INPUT/OUTPUT DEVICES

- 5.1 Basic
- 5.2 Special Purpose

### SKILL AREA 6 - PROGRAMMING LANGUAGE: COBOL

- 6.1 Introduction
- 6.2 Simple Listing Program
- 6.3 Arithmetic Verbs
- 6.4 COMPUTE Statement
- 6.5 Compare
- 6.6 Report Headings
- 6.7 Totals
- 6.8 Single-Level Tables

### SKILL AREA 7 - PROGRAMMING LANGUAGE: RPG

- 7.1 Characteristics
- 7.2 Simple Listing Program
- 7.3 Report Headings
- 7.4 Calculations
- 7.5 Compare
- 7.6 Totals
- 7.7 Sequence Checking/Multiple Record Types
- 7.8 Single-Level Tables

SKILL AREA 8 - SECONDARY STORAGE

- 8.1 File Organization and Access Methods
- 8.2 Magnetic Tapes
- 8.3 Magnetic Disks
- 8.4 Mass Storage Devices

SKILL AREA 9 - SOFTWARE COMPONENTS

- 9.1 Systems Software
- 9.2 Applications Software
- 9.3 Language Selection

SKILL AREA 10 - PERSONAL EMPLOYABILITY SKILLS AND KNOWLEDGES

- 10.1 Future Business Leaders of America
- 10.2 Human Relations Skills
- 10.3 Job-Seeking Skills
- 10.4 Organizational Skills



BUSINESS DATA PROCESSING II (6650)

Topical Outline	Enabling Competencies	Terminal Competencies	Ref.
<p>1. <b>COMPUTER CLASSIFICATIONS AND HARDWARE</b></p> <p>1.1 <u>Types</u></p> <p>    Analog</p> <p>    Digital</p> <p>    Hybrid</p> <p>    Special and general purpose</p> <p>    Micro, mini, and main-frame</p>	<p>CAN THE STUDENT:</p> <p>Describe how an analog computer works and give an illustration of its use?</p> <p>Describe how a digital computer works and give an illustration of its use?</p> <p>Describe the characteristics of a hybrid computer and give an illustration of its use?</p> <p>Differentiate between special and general purpose computers and give illustrations of their use?</p> <p>List the major characteristics of micro-, mini-, small-to-medium main-frame, and large-scale computers?</p> <p>Rank computer systems based on price ranges?</p>	<p>CAN THE STUDENT:</p> <p>1.11 Illustrate the use of digital, analog, hybrid, and special and general purpose computers?</p> <p>1.12 Distinguish between micro-, mini-, small-to-medium main-frame, and large-scale computers?</p>	<p>Ref.</p>

## BUSINESS DATA PROCESSING II (6650)

Topical Outline	Enabling Competencies	Terminal Competencies	Ref.
<p>1.2 <u>Components</u></p>	<p>CAN THE STUDENT:</p> <p>Differentiate between off-line and on-line devices?</p> <p>Differentiate between data preparation devices and input devices?</p> <p>Explain the function of the CPU?</p> <p>List components of the CPU and describe how they interrelate?</p> <p>Distinguish between primary and secondary storage?</p> <p>List secondary storage devices?</p> <p>List and explain the operation of the most common output devices?</p>	<p>CAN THE STUDENT:</p> <p>1.2 List and briefly explain the basic hardware components of a computer system?</p>	
<p>2. COMPUTER OPERATIONS</p> <p>2.1 <u>Power Up</u></p>	<p>Follow correct sequence to power up computer and I/O devices?</p> <p>Determine media needed and mount on peripheral devices?</p> <p>Determine and load appropriate type continuous forms into the printer?</p>	<p>2.1 Power up computer and I/O devices, initial program load, and prepare computer for daily operations?</p>	<p>DPO 68, 73, 77, 87, 108</p>

BUSINESS DATA PROCESSING II (6650)

Typical Outline	Enabling Competencies	Terminal Competencies	Ref.
<p>2.2 <u>Daily Operations</u></p>	<p>CAN THE STUDENT:</p> <p>Follow initial program load procedure?</p> <p>Prepare peripheral devices for a specific job?</p> <p>Identify and load the proper forms and carriage tapes in the printer?</p> <p>Determine files required and mount the disc pack or tape on the proper unit?</p> <p>Select and set up the proper job-control language:</p> <ul style="list-style-type: none"> <li>• compile COBOL or RPG Programs?</li> <li>• use utility programs,</li> <li>• use locally prepared programs?</li> <li>• program in BASIC?</li> </ul>	<p>CAN THE STUDENT:</p> <p>2.2 Prepare the computer for processing specific types of jobs?</p>	<p>DPO 72, 102, 105, 107, 109, 114, 116, 120</p>
<p>2.3 <u>Operate, Monitor, and Control</u></p>	<p>Use operator's manuals?</p> <p>Read cards into the system?</p> <p>Interpret the display lights on the computer?</p> <p>Determine steps in running a job?</p> <p>Communicate with the computer through the console?</p>	<p>2.3 Operate, monitor, and control the electronic computer and its peripheral equipment?</p>	<p>DPO 70, 79, 81, 88, 89, 90, 92, 93, 95, 96, 98, 104, 113, 118, 160, 162</p>

IIC-5



**BUSINESS DATA PROCESSING II (6650)**

Topical Outline	Enabling Competencies	Terminal Competencies	Ref.
<p>2.4 <u>Power Down</u></p>	<p>CAN THE STUDENT:</p> <p>Copy automated machine log into the summary log file and print daily information?</p> <p>Follow sequence and procedures to power down the I/O devices and the computers?</p>	<p>CAN THE STUDENT:</p> <p>2.4 Secure the computer and I/O devices at the end of operations?</p>	<p>DPO 156</p>
<p>3. DATA COMMUNICATIONS</p> <p>3.1 <u>Basic Components</u></p> <p>Terminals</p> <p>Modems</p> <p>Communication lines</p> <p>3.2 <u>Off-Line</u></p>	<p>Describe different types of terminals used in data communications?</p> <p>Discuss modem modulation and demodulation?</p> <p>List basic types of communication lines used in data communications?</p> <p>Sketch and label the components of off-line systems?</p> <p>Explain need for a terminal on both ends of communication lines?</p> <p>Explain why a duplicate copy of the batch occurs?</p>	<p>3.11 Discuss the principle of data communications?</p> <p>3.12 Identify basic components needed for data communications?</p> <p>3.21 Explain the functions of an off-line communication system?</p> <p>3.22 Sketch the components needed for an off-line communication system?</p>	

## BUSINESS DATA PROCESSING II (6650)

Topical Outline	Enabling Competencies	Terminal Competencies	Ref.
<p>3.3 <u>On-Line</u></p>	<p>CAN THE STUDENT:</p> <p>List advantages and disadvantages of an off-line communication system?</p> <p>Sketch and label the components of on-line systems?</p> <p>Explain why a terminal is not needed at the computer site?</p> <p>Explain need for secondary storage media?</p> <p>List the advantages and disadvantages of an on-line system?</p>	<p>CAN THE STUDENT:</p> <p>3.31 Explain the functions of an on-line communication system?</p> <p>3.32 Sketch the components needed for an on-line communication system?</p>	
<p>3.4 <u>Real-Time</u></p>	<p>Explain batch processing?</p> <p>Identify characteristics of real-time systems?</p> <p>List advantages and disadvantages of real-time data processing?</p>	<p>3.41 Discuss the operation of a real-time system?</p> <p>3.42 List two advantages and two disadvantages of real-time systems?</p>	
<p>3.5 <u>Time Sharing</u></p>	<p>Discuss computer time sharing?</p> <p>Explain how cost of sharing computer time is calculated?</p>	<p>3.5 Discuss the operation of a time-sharing system?</p>	

**BUSINESS DATA PROCESSING II (6650)**

Topical Outline	Enabling Competencies	Terminal Competencies	Ref.
<p>3.6 <u>Distributed Processing</u></p>	<p>CAN THE STUDENT:</p> <p>List advantages and disadvantages of sharing a computer?</p> <p>Compare stand-alone computer systems and networks?</p> <p>List advantages of a distributed processing network?</p> <p>List problems of distributed processing systems?</p>	<p>CAN THE STUDENT:</p> <p>3.61 Discuss distributed processing systems?</p> <p>3.62 List two advantages and two disadvantages of a distributed processing system?</p>	
<p>4. <u>EVOLUTION, USE, AND IMPACT OF COMPUTERS</u></p> <p>4.1 <u>Hardware Generations</u></p>	<p>Describe the contributions of Charles Babbage to the modern computer?</p> <p>Discuss the significance of the following computer systems</p> <p>Mark I ENIAC EDVAC/EDSAC UNIVAC IBM 3602</p> <p>Describe the unique operational characteristics of each hardware generation?</p>	<p>4.11 Discuss five major historical developments in the evolution of the computer?</p> <p>4.12 Discuss the operation and development of computers as they relate to hardware generations?</p>	

BUSINESS DATA PROCESSING II (6650)			
Topical Outline	Enabling Competencies	Terminal Competencies	Ref.
4.2 <u>Software Development</u>	<p>CAN THE STUDENT:</p> <p>Relate the development of computer software to the hardware generations?</p> <p>Explain the difference between systems software and applications software?</p> <p>Discuss the significance of the following developments</p> <p>symbolic programming high-level programming operating systems application packages?</p>	<p>CAN THE STUDENT:</p> <p>4.2 Discuss the development of computer software as it relates to the hardware generations?</p>	
4.3 <u>Manufacturers</u>	<p>List major manufacturers of medium- to large-scale computer systems?</p> <p>List companies that specialize in mini-computers?</p> <p>Name manufacturers of micro-computer systems?</p>	<p>4.31 List five major manufacturers of medium- to large-scale computer systems?</p> <p>4.32 List two major manufacturers of mini-computers?</p> <p>4.33 List two major manufacturers of micro-computers?</p>	



BUSINESS DATA PROCESSING II (6650)

Topical Outline	Enabling Competencies	Terminal Competencies	Ref.
<p>4.4 <u>Users</u></p> <p>Government</p> <p>Business</p> <p>Industry</p> <p>Consumer</p>	<p>CAN THE STUDENT:</p> <p>Discuss major computerized applications used by governments?</p> <p>Discuss the use of computers in the management of business?</p> <p>List typical accounting applications that are computerized?</p> <p>Identify office systems that are computerized?</p> <p>List four ways that banks use computers?</p> <p>Give examples of the use of computers in the following industries:</p> <p>petroleum automotive manufacturing research?</p> <p>List consumer uses of computers in or from the home?</p>	<p>CAN THE STUDENT:</p> <p>4.41 Identify two computerized applications in government?</p> <p>4.42 Identify four computerized applications in business?</p> <p>4.43 Identify four computerized applications in industry?</p> <p>4.44 Identify two computerized applications in the home?</p>	<p>Ref.</p>

IIC-11

## BUSINESS DATA PROCESSING II (6650)

Topical Outline	Enabling Competencies	Terminal Competencies	Ref.
<p>4.5 <u>Impact on Society</u></p> <p>4.6 <u>Social Issues</u></p>	<p>CAN THE STUDENT:</p> <p>Explain how computers are affecting the following areas of society:</p> <ul style="list-style-type: none"> <li>energy</li> <li>medicine</li> <li>law enforcement</li> <li>retailing</li> <li>education</li> <li>transportation?</li> </ul> <p>Explain common misconceptions and myths related to the computer?</p> <p>Discuss the use of computers and the Privacy Act of 1974?</p> <p>Discuss computer crime and fraud?</p>	<p>CAN THE STUDENT:</p> <p>4.5 Explain for four areas of society how each is affected by computers?</p> <p>4.61 Identify three common misconceptions and myths related to the computer?</p> <p>4.62 For three case situations, describe violations of privacy, fraudulent or criminal uses of computers?</p>	
<p>5. <u>INPUT/OUTPUT DEVICES</u></p> <p>5.1 <u>Basic</u></p>	<p>Describe the general functions of the following as I/O devices:</p>	<p>5.1 List seven common I/O devices and describe their functions?</p>	

**BUSINESS DATA PROCESSING II (6650)**

Topical Outline	Enabling Competencies	Terminal Competencies	Ref.
<p>5.2 <u>Special Purpose</u></p>	<p>CAN THE STUDENT:</p> <ul style="list-style-type: none"> <li>printer</li> <li>card reader</li> <li>card punch</li> <li>magnetic tape unit including tape cassette</li> <li>magnetic disk unit including hard and floppy disks</li> <li>paper tape unit</li> <li>cathode ray tube with keyboard</li> <li>teletypewriter?</li> </ul> <p>Describe the general functions of the following I/O devices:</p> <ul style="list-style-type: none"> <li>optical character reader</li> <li>optical mark reader</li> <li>magnetic ink character recognition unit</li> <li>light pen</li> <li>audio pen</li> <li>audio response unit</li> <li>plotter</li> <li>computer output microfilm unit</li> <li>point of sale/transaction device?</li> </ul>	<p>CAN THE STUDENT:</p> <p>5.2 List five special purpose I/O devices and describe their functions?</p>	<p>26</p>

## BUSINESS DATA PROCESSING II (665)

Topical Outline	Enabling Competencies	Terminal Competencies	Ref.
<p>6. <b>PROGRAMMING LANGUAGE: COBOL</b></p> <p>6.1 <u>Introduction</u></p> <p>6.2 <u>Simple Listing Program</u></p> <p>6.3 <u>Arithmetic Verbs</u></p>	<p>CAN THE STUDENT:</p> <p>Identify parts of COBOL coding forms?</p> <p>Use sample programs to identify the elements and describe the functions of the four divisions of COBOL programs?</p> <p>List the rules for data names?</p> <p>Define and identify typical COBOL reserve words?</p> <p>Describe important aspects of the structured method of programming?</p> <p>Develop, code, and run 80-80 list reports?</p> <p>Code COBOL statements using proper size fields for the four basic arithmetic operations?</p> <p>Identify COBOL editing functions for output?</p>	<p>CAN THE STUDENT:</p> <p>6.11 Explain the structure and syntax of a simple COBOL listing program?</p> <p>6.12 Explain the structured programming approach for constructing a program?</p> <p>6.2 Develop, code, and run a COBOL program that will produce an 80-80 list report?</p> <p>6.3 Revise and update an 80-80 list program to include one or more arithmetic statements and several common editing functions?</p>	<p>Ref.</p>

BUSINESS DATA PROCESSING II (6650)

Topical Outline	Enabling Competencies	Terminal Competencies	Ref.
<p>6.4 <u>COMPUTE statement</u></p> <p>6.5 <u>Compare</u></p>	<p>CAN THE STUDENT:</p> <p>Write PICTURE clauses for the following editing functions:                      decimal point insertion                      floating dollar sign                      zero suppression                      plus and minus sign insertion                      CR and DB symbol                      blank insertion?</p> <p>Define the use of a literal?</p> <p>Identify arithmetic operators?</p> <p>Identify the hierarchy of operations?</p> <p>Write COMPUTE statements?</p> <p>Identify the logical operators?</p> <p>Identify the relational operators?</p> <p>Define sign tests and class tests?</p> <p>Write statements for COBOL sign tests and class tests?</p> <p>Define the logic needed for nested IF statements?</p>	<p>CAN THE STUDENT:</p> <p>6.4 Use COMPUTE statements to revise a program with arithmetic operations?</p> <p>6.51 Code and run a program using appropriate statements to compare sets of data?</p> <p>6.52 Code and run a program using nested IF statements for comparisons?</p>	<p></p>

IIC-15

## BUSINESS DATA PROCESSING II (6650)

Topical Outline	Enabling Competencies	Terminal Competencies	Ref.
<p>6.6 <u>Report Headings</u></p> <p>6.7 <u>Totals</u></p> <p>6.8 <u>Single-Level Tables</u></p>	<p>CAN THE STUDENT:</p> <p>Code several nested IF statements?</p> <p>Define condition names?</p> <p>Write COBOL statements to create heading routines?</p> <p>Write statements that will generate a final total?</p> <p>Identify minor, intermediate, and final totals on computer printouts?</p> <p>Define control break?</p> <p>Explain the logic of a minor total routine?</p> <p>Code statements to define tables in working-storage?</p> <p>Explain loading a table?</p> <p>Explain table searches using indexing?</p> <p>Explain table searches using subscripting?</p> <p>Write correct COBOL statements for the SEARCH and SEARCH ALL verbs?</p>	<p>CAN THE STUDENT:</p> <p>6.53 Code and run a program using condition names?</p> <p>6.6 Code and run a program with a heading routine?</p> <p>6.71 Code and run a program using the proper statements to produce final totals?</p> <p>6.72 Code and run a COBOL program with minor and final totals?</p> <p>6.81 Develop, code, and run a COBOL program with a single-level table using indexing?</p> <p>6.82 Develop, code, and run a COBOL program with a single-level table using subscripting?</p>	<p>Ref.</p>



## BUSINESS DATA PROCESSING II (6650)

Topical Outline	Enabling Competencies	Terminal Competencies	Ref.
<p>7.3 <u>Report Headings</u></p> <p>7.4 <u>Calculations</u></p> <p>7.5 <u>Compare</u></p> <p>7.6 <u>Totals</u></p>	<p>CAN THE STUDENT:</p> <p>Explain the difference between SPACE before/after and SKIP before/after?</p> <p>Edit a report using edit words or edit codes?</p> <p>Explain the purpose and use of reserved words?</p> <p>Write a routine to print headings?</p> <p>Use RPG statements with proper size fields to solve addition, subtraction, multiplication, and division problems?</p> <p>Use literals with calculation statements?</p> <p>Make decisions in an RPG program, and based on those decisions, execute other statements?</p> <p>Code statements that will generate a final total and print a total line?</p>	<p>CAN THE STUDENT:</p> <p>7.3 Write a program to create a report using headings?</p> <p>7.4 Write and run an RPG program using basic calculation statements?</p> <p>7.5 Write and run an RPG program using compare statements?</p> <p>7.6 Write and run an RPG program to create a final total line on a report?</p>	<p>Ref.</p>



BUSINESS DATA PROCESSING II (6650)

Topical Outline	Enabling Competencies	Terminal Competencies	Ref.
	<p>CAN THE STUDENT:</p> <p>Differentiate between detail-time and total-time calculations?</p> <p>Differentiate between detail-time and total-time printing?</p> <p>Code to produce single and multiple control breaks with related total lines?</p>	<p>CAN THE STUDENT:</p> <p>7.62 Write and run an RPG program to calculate and print minor, intermediate, and final totals?</p>	
<p>7.7 <u>Sequence Checking/ Multiple Record Types</u></p> <p>7.8 <u>Single-Level Tables</u></p>	<p>Check an input file in ascending or descending order?</p> <p>Code for a file with more than one record type?</p> <p>Given the layout of the input file, the different record layouts, quantity and the sequence of each record type, write the RPG statements to describe the file and assure that the records are in order?</p> <p>Explain the purpose and use of single-level tables in RPG?</p> <p>Distinguish between compile-time and pre-execution-time tables?</p>	<p>7.7 Write and run an RPG program to check a file for an ascending/descending and/or a particular order of records?</p> <p>7.8 Write and run an RPG program that will produce and process a single-level table?</p>	

## BUSINESS DATA PROCESSING II (6650)

Topical Outline	Enabling Competencies	Terminal Competencies	Ref.
	<p>CAN THE STUDENT:</p> <ul style="list-style-type: none"> <li>Use RPG statements to code a program to produce single-level tables?</li> <li>Locate and print table items?</li> </ul>	<p>CAN THE STUDENT:</p>	
<p>8. SECONDARY STORAGE</p> <p>8.1 <u>File Organization and Access Methods</u></p>	<p>Explain sequential processing of data?</p> <p>Explain sequential organization of files?</p> <p>Explain random processing of data?</p> <p>Explain random organization of files?</p> <p>Contrast batch and real-time processing?</p> <p>Describe the need for direct access processing?</p> <p>Explain the concepts of ISAM and VSAM as direct access methods?</p>	<p>8.11 Compare sequential and random file organization?</p> <p>8.12 Compare direct access to sequential access files?</p> <p>8.13 Explain two methods of direct access?</p>	

**BUSINESS DATA PROCESSING II (6650)**

Topical Outline	Enabling Competencies	Terminal Competencies	Ref.
<p>8.2 <u>Magnetic Tapes</u></p>	<p>CAN THE STUDENT:</p> <p>Identify the physical properties of magnetic tape including:</p> <p>          sizes           reflective spots            lengths        channels            reels           bytes            cartridges    labels                            density?</p> <p>Explain data storage and retrieval on tape including parity checking and record blocking?</p> <p>List advantages and disadvantages of magnetic tapes?</p> <p>Describe security precautions including the read-write ring?</p>	<p>CAN THE STUDENT:</p> <p>8.2 Describe the use of magnetic tape as a secondary storage device?</p>	
<p>8.3 <u>Magnetic Disks</u></p>	<p>Identify the physical properties of magnetic disks including:</p> <p>          platters       density            channels       cylinders            tracks         volume?</p> <p>Explain data storage and retrieval on disks including the read-write heads, parity checking, record blocking, and labels?</p>	<p>8.3 Describe the use of magnetic disks as a secondary storage device?</p>	

## BUSINESS DATA PROCESSING II (6650)

Topical Outline	Enabling Competencies	Terminal Competencies	Ref.
8.4 <u>Mass Storage Devices</u>	CAN THE STUDENT: List advantages and disadvantages of disk storage?  List advantages and disadvantages of magnetic drum storage?  List advantages and disadvantages of data cell storage?  Describe mass storage cartridge systems?	CAN THE STUDENT:  8.4 Describe the use of three types of mass storage devices?	
9. <u>SOFTWARE COMPONENTS</u>  9.1 <u>Systems Software</u>	Describe the purpose of data management software?  Explain control programs and their purposes?  Describe functions of language translators?  Describe the purpose of utility software?  Explain the function of a computer operating system?	9.11 Explain three types of systems software?        9.12 Explain two types of utility software?    9.13 Describe the function of a computer operating system?	

BUSINESS DATA PROCESSING II (6650)

Topical Outline	Enabling Competencies	Terminal Competencies	Ref.
<p>9.2. <u>Applications Software</u></p>	<p>CAN THE STUDENT:</p> <p>List automatic operations performed by operating system?</p> <p>Explain control and monitoring functions of the operating system?</p> <p>Identify operating systems used by major manufacturers?</p> <p>Define application programming?</p>	<p>CAN THE STUDENT:</p> <p>9.14 Identify two common operating systems in use today?</p>	
<p>Systems</p>	<p>Identify objectives of an inventory management system?</p> <p>Describe the uses of reports produced by an inventory management system?</p> <p>Identify objectives of an accounts payable system?</p> <p>Describe the use of reports produced by an accounts payable system?</p>	<p>9.21 From a systems flowchart of an inventory management system, discuss the operation of the system?</p> <p>9.22 From a systems flowchart of an accounts payable system, discuss the operation of the system?</p>	
<p>Packages</p>	<p>Explain the purpose of application packages including:</p> <p>management information system</p> <p>customer information computer system</p> <p>reservation system?</p>	<p>9.23 Define and give two examples of application packages?</p>	

## BUSINESS DATA PROCESSING II (6650)

Topical Outline	Enabling Competencies	Terminal Competencies	Ref.
<p>9.3 Language Selection</p>	<p>CAN THE STUDENT:</p> <p>Discuss characteristics of RPG, COBOL, Assembler, PL/1, BASIC, and Fortran?</p> <p>Discuss problem versus procedure-oriented programming languages?</p> <p>Discuss the differences between compiler and interpretive languages?</p> <p>List several advantages and disadvantages of the following programming languages?</p> <p>COBOL RPG PL/1 Fortran Assembler BASIC?</p> <p>List additional programming languages?</p>	<p>CAN THE STUDENT:</p> <p>9.31 Discuss the characteristics of four major programming languages including advantages and disadvantages?</p> <p>9.32 Identify three additional programming languages?</p>	

BUSINESS DATA PROCESSING II (6650)

Topical Outline	Personal Employability Competencies
<p>10. PERSONAL EMPLOYABILITY SKILLS AND KNOWLEDGES</p> <p>10.1 <u>Future Business Leaders of America</u></p> <p>10.2 <u>Human Relations Skills</u></p> <p>Office behavior</p> <p>Self-discipline</p> <p>Responsibility</p> <p>Self-evaluation</p> <p>Attendance and punctuality</p> <p>Following instructions</p> <p>Appearance and grooming</p> <p>Oral communication</p>	<p>DOES THE STUDENT:</p> <p>10.1 Join and participate in local, regional, and state activities of the Future Business Leaders of America?</p> <p>10.21 Exhibit the attitudes and work habits necessary for good employee/ employer relations in the office?</p> <p>10.22 Exhibit self-control, persistence, and initiative in completing assignments on time?</p> <p>10.23 Accept constructive criticism in a positive manner?</p> <p>10.24 Exhibit traits associated with responsibility, including bringing appropriate materials to class, productive use of time, and economic use of supplies?</p> <p>10.25 Evaluate personal work habits and attitudes?</p> <p>10.26 Maintain regular and prompt attendance?</p> <p>10.27 Follow oral or written instructions in the completion of assigned tasks?</p> <p>10.28 Exhibit good grooming and appropriate attire for work according to office standards?</p> <p>10.29 Demonstrate effective oral communication skills necessary in a data processing environment?</p>

IIC-25

## BUSINESS DATA PROCESSING II (6650)

Topical Outline	Personal Employability Competencies
<p>10.3 <u>Job-Seeking Skills</u></p> <p>Employment opportunities</p> <p>Self-analysis</p> <p>Resume</p> <p>Forms</p> <p>Letters</p> <p>Job interview</p> <p>Follow-up</p>	<p>DOES THE STUDENT:</p> <p>10.31 Compare and contrast working conditions and advancement opportunities in various data processing systems?</p> <p>10.32 Identify personal skills and traits and match them with available job opportunities?</p> <p>10.33 Prepare a typewritten resume to present applicant favorably?</p> <p>10.34 Prepare typewritten application forms to present applicant favorably?</p> <p>10.35 Compose and typewrite acceptable application letters?</p> <p>10.36 Demonstrate acceptable behavior during a simulated job interview?</p> <p>10.37 Prepare for the job interview by acquiring knowledge about company in which interested, preparing information about job requirements, and demonstrating appropriate appearance and personal conduct?</p> <p>10.39 Use other appropriate follow-up procedures, including telephoning and sending additional correspondence?</p>



## BUSINESS DATA PROCESSING II (6650)

Topical Outline	Personal Employability Competencies
<p>10.4. <u>Organizational Skills</u></p> <p>Station</p> <p>Task</p> <p>Work priorities</p> <p>Work evaluation</p>	<p>DOES THE STUDENT:</p> <p>10.41 Keep the area in and around the work station uncluttered?</p> <p>10.42 Assemble supplies and information necessary to complete assigned tasks?</p> <p>10.43 Plan work efficiently to meet <u>deadlines</u>?</p> <p>10.44 Evaluate own work realistically?</p>

## CLERICAL ACCOUNTING I (6340)

Grade Level: 11

Prerequisites: General Business  
and Typewriting

Clerical Accounting I is a one-year, double-period occupational preparation course offered at the eleventh-grade level. Emphasis is placed on numerical information processing, recordkeeping, and basic accounting skills. Students are taught touch operation of ten-key calculating machines and are introduced to equipment commonly used in business offices. Additional instruction includes business mathematics, communication skills, typewriting skills, data processing, and development of job seeking and personal employability skills.

The following skill areas are included in Clerical Accounting I:

Skill Area 1 - ACCOUNTING: ESTABLISH RECORDS

- 1.1 Terminology
- 1.2 Beginning Balance Sheet
- 1.3 Opening Entry
- 1.4 Corrections

Skill Area 2 - ACCOUNTING: BUSINESS TRANSACTIONS

- 2.1 Analyze
- 2.2 Journalize
- 2.3 Prove
- 2.4 Post

Skill Area 3 - ACCOUNTING: END-OF-FISCAL PERIOD

- 3.1 Trial Balance
- 3.2 Adjusting Entries
- 3.3 Complete Worksheet
- 3.4 Closing Procedures
- 3.5 Financial Statements

Skill Area 4 - CALCULATING MACHINES

- 4.1 Arithmetic Review
- 4.2 Machine Operation
- 4.3 Business Applications

Skill Area 5 - CHECKING ACCOUNTS

- 5.1 Check Writing
- 5.2 Endorsements
- 5.3 Deposits
- 5.4 Reconciliation
- 5.5 Journalize

Skill Area 6 - COMMUNICATION SKILLS

- 6.1 Listening Techniques
- 6.2 Telephone Procedures
- 6.3 Written Communications

Skill Area 7 - DATA PROCESSING

- 7.1 Terminology
- 7.2 Relationships

Skill Area 8 - MAINTENANCE AND CARE OF OFFICE EQUIPMENT

- 8.1 Calculating Equipment
- 8.2 Reprographic Equipment
- 8.3 Keyboarding Equipment

Skill Area 9 - PAYROLL

- 9.1 Gross Earnings
- 9.2 Deductions
- 9.3 Net Pay
- 9.4 Records
- 9.5 Disbursements
- 9.6 Journal Entries

Skill Area 10 - PURCHASES AND SALES

- 10.1 Processing Forms
- 10.2 Preparation of Forms

Skill Area 11 - REPROGRAPHICS

- 11.1 Appropriate Use
- 11.2 Terminology
- 11.3 Stencil Preparation
- 11.4 Photocopy Preparation
- 11.5 Machine Operation

Skill Area 12 - TYPEWRITING

- 12.1 Review
- 12.2 Production

Skill Area 13 - PERSONAL EMPLOYABILITY SKILLS AND KNOWLEDGES

- 13.1 Future Business Leaders of America
- 13.2 Human Relations Skills
- 13.3 Job-Seeking Skills
- 13.4 Organizational Skills

CLERICAL ACCOUNTING I (6340)

Topical Outline	Enabling Competencies	Terminal Competencies	Ref.
<p>1. ACCOUNTING: ESTABLISH RECORDS</p> <p>1.1 <u>Terminology</u></p> <p>1.2 <u>Beginning Balance Sheet</u></p> <p>1.3 <u>Opening Entry</u></p> <p>1.4 <u>Corrections</u></p>	<p>CAN THE STUDENT:</p> <p>Define specific accounting terms, such as asset, liability, capital, debit, credit, journals, source documents, and double entry accounting?</p> <p>Classify items as assets, liabilities, or capital?</p> <p>Solve the accounting equation?</p> <p>Complete a balance sheet including the heading, asset, liability, and capital sections?</p> <p>Transfer the beginning balance sheet information to the general journal in correct entry form?</p> <p>Open general ledger accounts by recording the account titles and assigned numbers?</p> <p>Transfer debit and credit balances from opening entry to the general ledger accounts?</p> <p>Locate errors?</p> <p>Correct errors using proper techniques?</p>	<p>CAN THE STUDENT:</p> <p>1.1 Use accounting terms correctly as they occur in oral or written work?</p> <p>1.2 Correctly prepare a beginning balance sheet?</p> <p>1.3 Correctly record and post the opening entry?</p>	<p></p> <p>BAPC 28</p> <p>BAPC 28</p>

IID-3

CLERICAL ACCOUNTING I (6340)			
Topical Outline	Enabling Competencies	Terminal Competencies	Ref.
<p>2. ACCOUNTING: BUSINESS TRANSACTIONS</p> <p>2.1 <u>Analyze</u></p> <p>2.2 <u>Journalize</u></p> <p>2.3 <u>Prove</u></p>	<p>CAN THE STUDENT:</p> <p>Label the debit and credit side of accounts?</p> <p>Label the increase and decrease side of accounts?</p> <p>Record transactions involving increases and decreases in income and expense accounts?</p> <p>Pencil foot and compute account balances?</p> <p>Journalize cash transactions in a two-column general journal and a multi-column cash journal?</p> <p>Record cash transactions including deposits, checks, petty cash, and bank charges?</p> <p>Journalize transactions of a merchandising business in a combination journal and special journals?</p> <p>Foot and prove the equality of debits and credits in journals?</p>	<p>CAN THE STUDENT:</p> <p>2.1 Correctly debit and credit accounts for ten transactions involving increases and decreases to the accounts?</p> <p>2.2 Journalize business transactions for a period of one month?</p> <p>2.31 Foot and prove the equality of debits and credits in one set of journals?</p>	<p>BAPC 8, 10, 12, 15, 16, 23, 50, 70</p> <p>BAPC 27</p>

CLERICAL ACCOUNTING I (6340)

Topical Outline	Enabling Competencies	Terminal Competencies	Ref.
<p>2.4 <u>Post</u></p>	<p>CAN THE STUDENT:</p> <p>Prove cash by comparing check record or actual cash balance with cash journal balance?</p> <p>Total and rule the journals?</p> <p>Post the individual amounts in the general columns to the accounts in the general and subsidiary ledgers?</p> <p>Post the totals of the special columns to the general ledger?</p> <p>Indicate proper posting references?</p>	<p>CAN THE STUDENT:</p> <p>2.32 Prove cash?</p> <p>2.4 Post to the proper ledger accounts for a period of one month?</p>	<p>BAPC 27</p> <p>BAPC 8, 10, 15, 19, 21, 22, 23.</p>
<p>3. ACCOUNTING: END-OF-FISCAL PERIOD</p> <p>3.1 <u>Trial Balance</u></p>	<p>Foot ledger accounts and compute the account balances?</p> <p>Record account balances in trial balance columns of worksheet and prove equality of debits and credits?</p> <p>Follow recognized procedures for locating errors that can cause trial balances to be out of balance?</p>	<p>3.1 Prepare a trial balance to prove equality of debits and credits posted to ledger accounts?</p>	<p>BAPC 25</p>

IID-5

## CLERICAL ACCOUNTING I (6340)

Topical Outline	Enabling Competencies	Terminal Competencies	Ref.
<p>3.2 <u>Adjusting Entries</u></p>	<p>CAN THE STUDENT:</p> <p>Plan and record adjustments on the worksheet needed to update account balances, such as merchandise inventory, prepaid amounts, supplies, depreciation, and bad debts?</p> <p>Total adjustment columns and prove equality of debit and credit totals?</p> <p>Update general ledger accounts by recording and posting adjusting entries?</p>	<p>CAN THE STUDENT:</p> <p>3.21 Accurately record five adjusting entry amounts in proper columns on worksheet?</p> <p>3.22 Accurately journalize and post five adjusting entries?</p>	<p>BAPC 9</p>
<p>3.3 <u>Complete Worksheet</u></p>	<p>Combine trial balance and adjustment columns and extend the income and expense items to the income statement columns?</p> <p>Total the income statement and balance sheet columns?</p> <p>Calculate the net income or the net loss by determining difference in income statement/balance sheet columns?</p> <p>Enter income/loss, total, and rule columns?</p>	<p>3.3 Accurately complete worksheet to determine amount of income or loss for a fiscal period?</p>	
<p>3.4 <u>Closing Procedures</u></p>	<p>Prepare journal entries to clear the income, cost, and the expense accounts by transferring their</p>		

CLERICAL ACCOUNTING I (6340)

Topical Outline	Enabling Competencies	Terminal Competencies	Ref.
<p>3.5 <u>Financial Statements</u></p> <p>Income statement</p> <p>Capital statement</p> <p>Balance sheet</p>	<p>CAN THE STUDENT:</p> <p>balances to the income and expense summary account?</p> <p>Prepare a journal entry to transfer the balance of the income and expense summary account to the capital account?</p> <p>Prepare a journal entry to transfer the balance of the drawing account to the capital account?</p> <p>Post the closing entries to the general ledger?</p> <p>Prepare a post-closing trial balance?</p> <p>Prepare income statements from completed worksheets?</p> <p>Prepare capital statements from completed worksheets and capital account information?</p> <p>Prepare balance sheets from completed worksheets and capital statements?</p>	<p>CAN THE STUDENT:</p> <p>3.41 Close the ledger by accurately preparing entries needed for summary, capital, and drawing accounts?</p> <p>3.42 Post closing entries?</p> <p>3.43 Prepare a post-closing trial balance to prove the equality of debits and credits posted to the accounts?</p> <p>3.51 Accurately prepare an income statement from a completed worksheet?</p> <p>3.52 Accurately prepare a capital statement from a completed worksheet and capital account information?</p> <p>3.53 Accurately prepare a balance sheet from a completed worksheet and capital statement?</p>	<p></p> <p>BAPC 29</p> <p>BAPC 30</p> <p>BAPC 31</p> <p>BAPC 32</p>

IID-7



CLERICAL ACCOUNTING I (6340)			
Topical Outline	Enabling Competencies	Terminal Competencies	Ref.
Supporting schedules	CAN THE STUDENT: Apply verification principle, using subsidiary and general ledgers to prepare schedules such as accounts receivable, accounts payable, and cost of goods sold?	CAN THE STUDENT: 3.54 Accurately prepare supporting schedules for accounts receivable, accounts payable, and cost of goods sold?	BAPC 33, 34, 35.
Analyze statements	Using financial statements, interpret the condition and progress of businesses during a fiscal period?	3.55 Use the financial statements of a business to extract five items of information to determine the condition and progress of the business?	
4. CALCULATING MACHINES			
4.1 <u>Arithmetic Review</u>	Perform the basic arithmetical processes of addition, subtraction, multiplication, and division with whole numbers, fractions, and decimals?	4.1 Accurately complete 20 mathematical calculations including addition, subtraction, multiplication, and division of whole numbers, decimals, and fractions?	
Percentages	Convert percentages to decimals, decimals to percentages, and use correctly in solving problems?  Use interest formulas to compute simple and compound interest?  Properly discount a note?		

CLERICAL ACCOUNTING I (6340)

Topical Outline	Enabling Competencies	Terminal Competencies	Ref.
<p>Discounts</p> <p>4.2 <u>Machine Operation</u></p> <p>4.3 <u>Business Applications</u></p>	<p>CAN THE STUDENT:</p> <p>Calculate installment interest?</p> <p>Use 60-day method to compute interest?</p> <p>Define trade discounts, cash discounts, markups, and markdowns?</p> <p>Compute trade discounts, cash discounts, markups, and markdowns?</p> <p>Operate the machine using proper fingering?</p> <p>Use shortcuts and special function keys to increase speed?</p> <p>Use verification techniques to improve accuracy?</p> <p>Compute applications of discounts, markups, sales tax, commissions, and interest, and compute extensions?</p>	<p>CAN THE STUDENT:</p> <p>4.2 Operate calculating equipment at a minimum rate and with an error tolerance acceptable for employment?</p> <p>4.3 Accurately compute, verify amounts, and obtain totals for all items on ten business forms?</p>	<p>SSTR 52</p>
<p>5. CHECKING ACCOUNTS</p> <p>5.1 <u>Check Writing</u></p>	<p>Use the proper procedures for writing and recording checks?</p>	<p>5.1 Accurately and legibly complete check stubs and checks for five payments?</p>	<p>BAPC 40</p>

IID-9

## CLERICAL ACCOUNTING I (6340)

Topical Outline	Enabling Competencies	Terminal Competencies	Ref.
<p>5.2 <u>Endorsements</u></p> <p>5.3 <u>Deposits</u></p> <p>5.4 <u>Reconciliation</u></p> <p>5.5 <u>Journalize</u></p>	<p>CAN THE STUDENT:</p> <p>Use the blank, restrictive, or full method of endorsement as appropriate for the situation?</p> <p>Prepare deposit slips involving checks, currency, and coins to be deposited?</p> <p>Reconcile bank statements using canceled checks, previous reconciliations, check records or registers, and records of deposits, so that the balances on the check records or registers agree with the bank statement balances?</p> <p>Journalize the entries resulting from reconciliation of bank statements?</p>	<p>CAN THE STUDENT:</p> <p>5.2 Appropriately endorse five checks?</p> <p>5.3 Accurately prepare three legible deposit slips?</p> <p>5.4 Prepare a simple reconciliation?</p> <p>5.5 Correctly journalize entry from reconciliation of bank statement?</p>	<p>BAPC 72</p> <p>BAPC 69</p> <p>BAPC 68</p>
<p>6. COMMUNICATION SKILLS</p> <p>6.1 <u>Listening Techniques</u></p> <p>6.2 <u>Telephone Procedures</u></p>	<p>Demonstrate effective listening techniques?</p> <p>Use basic telephone information such as types of service and calls, time zones, types of equipment, and directories?</p>		

CLERICAL ACCOUNTING I (6340)

Topical Outline	Enabling Competencies	Terminal Competencies	Ref.
<p>Incoming calls</p> <p>Outgoing calls</p> <p>6.3 <u>Written Communications</u></p>	<p>CAN THE STUDENT:</p> <p>Demonstrate correct procedures for answering promptly and properly, taking messages, and terminating calls?</p> <p>Demonstrate proper procedures for placing outgoing local and long distance calls?</p> <p>Compose simple business communications using correct grammar, appropriate references, and letter writing principles?</p>	<p>CAN THE STUDENT:</p> <p>6.21 Answer five routine calls, give non-confidential information, and record messages clearly?</p> <p>6.22 Place five simulated local and long distance calls of a routine nature, using the directory when necessary?</p> <p>6.3 Compose and typewrite in mailable form simple business correspondence for three given situations?</p>	<p>SSTR 68</p> <p>SSTR 69</p> <p>SSTR 71</p>
<p>7. DATA PROCESSING</p> <p>7.1 <u>Terminology</u></p> <p>7.2 <u>Relationships</u></p>	<p>Define basic data processing terms?</p> <p>Explain the importance of electronic data processing as it relates to accounting?</p> <p>Trace the flow of work between the accounting department and the computer center?</p>	<p>7.1 Use data processing terms correctly as they occur in oral or written work?</p> <p>7.21 Identify the effects of electronic data processing on accounting work?</p> <p>7.22 Describe the relationship that exists between a computer center and an accounting department?</p>	

## CLERICAL ACCOUNTING I (6340)

Topical Outline	Enabling Competencies	Terminal Competencies	Ref.
<p>8. MAINTENANCE AND CARE OF OFFICE EQUIPMENT</p> <p>8.1 <u>Calculating Equipment</u></p> <p>8.2 <u>Reprographic Equipment</u></p> <p>8.3 <u>Keyboarding Equipment</u></p>	<p>CAN THE STUDENT:</p> <p>Change the ribbon, replace the paper tape, and make minor machine adjustments?</p> <p>Clean, replace pads, and make minor machine adjustments?</p> <p>Clean keys or element and remove dust, change ribbon, and make machine adjustments?</p>	<p>CAN THE STUDENT:</p> <p>8.1 Change the ribbon, replace the paper tape, and make minor machine adjustments?</p> <p>8.2 Clean, replace pads, and make minor machine adjustments?</p> <p>8.3 Clean keys or element and remove dust, change ribbon, and make machine adjustments?</p>	<p>SSTR 41</p> <p>SSTR 41</p> <p>SSTR 41</p>
<p>9. PAYROLL</p> <p>9.1 <u>Gross Earnings</u></p> <p>9.2 <u>Deductions</u></p> <p>9.3 <u>Net Pay</u></p> <p>9.4 <u>Records</u></p>	<p>Compute gross earnings for employees who receive salaries, hourly earnings including overtime, and/or commissions?</p> <p>Compute required and voluntary deductions using charts and by computations?</p> <p>Compute net pay?</p> <p>Record payroll computations in a payroll register and on the</p>	<p>9.1 Accurately compute five net pay amounts including calculation of gross earnings and deductions?</p> <p>9.2 Accurately complete and verify payroll for five employees when given time cards, payroll register, and individual employee earnings records?</p>	<p>BAPC 60 63</p> <p>BAPC 60 62</p>

CLERICAL ACCOUNTING I (6340)

Topical Outline	Enabling Competencies	Terminal Competencies	Ref.
<p>9.5 <u>Disbursements</u></p> <p>9.6 <u>Journal Entries</u></p>	<p>CAN THE STUDENT:</p> <p>employees' individual earnings records?</p> <p>Compute a payroll change sheet and cash slips for disbursing cash payroll?</p> <p>Prepare voucher checks?</p> <p>Journalize and post the entries for payroll including wage and salary expenses, employee Federal Insurance Contributions Act (FICA) taxes, employee income taxes, and other deductions?</p> <p>Calculate, journalize, and post the entries for employer FICA, State Unemployment Tax Act (SUTA), and Federal Unemployment Tax Act (FUTA) taxes?</p>	<p>CAN THE STUDENT:</p> <p>9.5 Accurately prepare five pay vouchers or cash slips from payroll records?</p> <p>9.61 Accurately journalize and post entries for payroll including wage and salary expenses, employee FICA taxes, federal income taxes, state income taxes, and other deductions?</p> <p>9.62 Accurately journalize and post entries for the employer FICA, FUTA, and SUTA taxes?</p>	<p>BAPC 64</p> <p>BAPC 24</p> <p>BAPC 14</p>
<p>10. PURCHASES AND SALES</p> <p>10.1 <u>Processing Forms</u></p>	<p>Identify steps in processing purchases and sales forms?</p> <p>Use appropriate purchases and sales forms for various transactions?</p>	<p>10.11 Select appropriate purchases and sales forms for five transactions?</p> <p>10.12 Accurately process five unpaid invoices with accompanying receiving documents?</p>	<p>BAPC 47</p>

## CLERICAL ACCOUNTING I (6340)

Topical Outline	Enabling Competencies	Terminal Competencies	Ref.
<p>10.2 <u>Preparation of Forms</u></p>	<p>CAN THE STUDENT:</p> <p>Process unpaid invoices and receiving documents for payment?</p> <p>Post appropriate information in the accounts receivable and accounts payable accounts and compute balances?</p> <p>Record applicable information on requisitions, purchase orders, and invoices?</p> <p>Compute extensions and totals, applicable discounts, and sales taxes?</p> <p>Verify descriptive and numerical information after recording and computing?</p> <p>Prepare monthly statements from invoices and ledger sheets?</p>	<p>CAN THE STUDENT:</p> <p>10.13 Accurately post ten purchases and sales on account directly to the proper ledger accounts from invoices, credit memos, and checks, and compute the balances?</p> <p>10.21 Accurately prepare five requisitions for supplies and equipment to be ordered from catalogs?</p> <p>10.22 Accurately prepare five purchase orders and five invoices including computation of applicable discounts and sales taxes?</p> <p>10.23 Accurately prepare five customer monthly statements from unpaid customer invoices or from ledger sheets?</p>	<p>BAPC 21</p> <p>SSTR 6</p> <p>BAPC 37</p> <p>BAPC 36</p>
<p>11. <u>REPROGRAPHICS</u></p> <p>11.1 <u>Appropriate Use</u></p>	<p>Describe when stencil or photocopy is the most appropriate duplication method?</p>	<p>11.1 Justify the most appropriate method of duplication, stencil or photocopy, for ten case situations?</p>	

CLERICAL ACCOUNTING I (6340)

Topical Outline	Enabling Competencies	Terminal Competencies	Ref.
<p>11.2 <u>Terminology</u></p> <p>11.3 <u>Stencil Preparation</u></p> <p>11.4 <u>Photocopy Preparation</u></p> <p>11.5 <u>Machine Operation</u></p>	<p>CAN THE STUDENT:</p> <p>Use proper terminology when describing supplies and machine parts for stencil or photocopy equipment?</p> <p>Clean typewriter keys and make proper machine adjustments?</p> <p>Prepare a typewritten stencil using the illuminated drawing board for artwork and lettering when appropriate and make acceptable corrections?</p> <p>Select appropriate method of preparation including cutting and pasting according to copying process used?</p> <p>Make corrections that will photocopy acceptably?</p> <p>Operate mimeograph or photocopy equipment to produce clear, quality copies?</p>	<p>CAN THE STUDENT:</p> <p>11.3 Prepare two acceptable hand-written or typewritten stencils using artwork and lettering when required?</p> <p>11.4 Prepare an acceptable copy for duplication by the photocopy process?</p> <p>11.5 Operate stencil or photocopy equipment to produce clear, quality copies?</p>	
<p>12. TYPEWRITING</p> <p>12.1 <u>Review</u></p> <p>Formats</p>	<p>Select and use appropriate formats for business correspondence?</p>		

IID-15



## CLERICAL ACCOUNTING I (6340)

Topical Outline	Enabling Competencies	Terminal Competencies	Ref.
<p>Speed and accuracy</p> <p>Error correction</p> <p>12.2 <u>Production</u></p> <p>Correspondence</p> <p>Preprinted forms</p> <p>Tables and statistical reports</p>	<p>CAN THE STUDENT:</p> <p>Demonstrate incremental improvement in speed and accuracy?</p> <p>Use various correction media such as erasers, fluid, tape, and self-correcting machines?</p> <p>Typewrite business correspondence from rough draft copy?</p> <p>Typewrite information in appropriate spaces, evenly aligned, using proper machine manipulations?</p> <p>Typewrite tables and statistical reports with correct horizontal and vertical placement of information?</p>	<p>CAN THE STUDENT:</p> <p>12.1 Typewrite straight copy at a minimum rate with an error tolerance acceptable for employment? (Civil Service minimum--40 wpm, 3 errors, 5 minutes) (NOTE: Number of errors allowed increases as speed increases. Refer to <u>Civil Service Handbook</u> for further information.)</p> <p>12.21 Typewrite from handwritten or edited rough draft copy two mailable business letters with special features and appropriate copies within 60 minutes?</p> <p>12.22 Typewrite addresses on ten envelopes at the rate of one per minute with all errors neatly corrected?</p> <p>12.23 Typewrite routine information on three short pre-printed forms with the information placed in appropriate spaces</p>	<p></p> <p>BAPC 80</p> <p>SSTR 76</p> <p>BAPC 49</p>

CLERICAL ACCOUNTING I (6340)

Topical Outline	Enabling Competencies	Terminal Competencies	Ref.
	CAN THE STUDENT:	<p>CAN THE STUDENT:</p> <p>evenly aligned and all errors neatly corrected within 45 minutes?</p> <p>12.24 Typewrite from handwritten or edited rough draft material, two short tables or statistical reports, such as a balance sheet, itinerary, bid, budget, or agenda, with information appropriate, placed and errors neatly corrected within 50 minutes?</p>	BAPC 49

## CLERICAL ACCOUNTING I (6340)

Topical Outline	Personal Employability Competencies
<p>13. PERSONAL EMPLOYABILITY SKILLS AND KNOWLEDGES</p> <p>13.1 <u>Future Business Leaders of America</u></p> <p>13.2 <u>Human Relations Skills</u></p> <p>Office behavior</p> <p>Self-discipline</p> <p>Responsibility</p> <p>Self-evaluation</p> <p>Attendance and punctuality</p> <p>Following instructions</p> <p>Appearance and grooming</p>	<p>DOES THE STUDENT:</p> <p>13.1 Join and participate in local, regional, and state activities of the Future Business Leaders of America?</p> <p>13.21 Exhibit the attitudes and work habits necessary for good peer and employee/employer relations?</p> <p>13.22 Exhibit self-control, persistence, and initiative in completing assignments on time?</p> <p>13.23 Accept constructive criticism in a positive manner?</p> <p>13.24 Exhibit traits associated with responsibility including bringing appropriate materials to class, productive use of time, and economic use of supplies?</p> <p>13.25 Demonstrate ability to identify personal responsibilities within a group assignment and follow through to completion?</p> <p>13.26 Evaluate personal work habits and attitudes?</p> <p>13.27 Maintain regular and prompt attendance?</p> <p>13.28 Follow oral or written instructions in the completion of assigned tasks?</p> <p>13.29 Exhibit good grooming and appropriate attire for work according to office standards?</p>



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CLERICAL ACCOUNTING I (6340)

Topical Outline	Personal Employability Competencies
<p>13.3 <u>Job-Seeking Skills.</u></p> <p>Employment opportunities</p> <p>Self-analysis</p> <p>Resume</p> <p>Forms</p> <p>Letters</p> <p>Job interview</p> <p>Follow-up</p>	<p>CAN THE STUDENT:</p> <p>13.31 List sources of information for employment opportunities?</p> <p>13.32 Identify personal strengths, weaknesses, and ambitions and match them with job opportunities?</p> <p>13.33 Prepare a typewritten resume to present applicant favorably?</p> <p>13.34 Prepare handwritten and typewritten application forms to present applicant favorably?</p> <p>13.35 Compose and typewrite acceptable application letters?</p> <p>13.36 Demonstrate acceptable behavior during a simulated job interview?</p> <p>13.37 Compose and typewrite a positive and appropriate follow-up letter?</p> <p>13.38 Identify other appropriate follow-up procedures including telephoning and sending additional correspondence?</p>
<p>13.4 <u>Organizational Skills</u></p> <p>Station</p> <p>Task</p> <p>Work priorities</p>	<p>DOES THE STUDENT:</p> <p>13.41 Keep the area in and around the work station uncluttered?</p> <p>13.42 Assemble supplies and information necessary to complete assigned tasks?</p> <p>13.43 Plan work efficiently to meet deadlines?</p> <p>13.44 Organize work materials for best use of time?</p>

IID-19

## CLERICAL ACCOUNTING II (6350)

Grade Level: 12

Prerequisites: Clerical Accounting I

Clerical Accounting II is a one-year, double-period occupational preparation course offered at the twelfth-grade level. Accounting skills learned in Clerical Accounting I are further developed. Special accounting applications and accounting for partnerships and corporations are included. In addition, skills in mail processing and records management are developed. Instruction is provided in human relations skills, job-seeking skills, office procedures, and organizational skills.

A review of the skills and knowledges developed in Clerical Accounting I is included in Clerical Accounting II so that students can improve, build upon, and integrate previously learned skills and knowledges. Accordingly, much repetition occurs in the topical outlines for Clerical Accounting I and Clerical Accounting II. However, tasks assigned Clerical Accounting II students have greater complexity and require more decision-making skills. Expected competencies for Clerical Accounting II students are based on performance with more difficult or advanced materials than those used with Clerical Accounting I students.

The following skill areas are included in Clerical Accounting II:

### Skill Area 1 - ACCOUNTING CYCLE REVIEW

- 1.1 Fundamentals
- 1.2 Terminology
- 1.3 Combination Journal
- 1.4 Special Journals

### Skill Area 2 - ACCOUNTING: SPECIAL APPLICATIONS

- 2.1 Sales Tax
- 2.2 Bad Debts
- 2.3 Depreciation
- 2.4 Notes Receivable and Payable
- 2.5 Accrued Income and Expense
- 2.6 Petty Cash

### Skill Area 3 - ACCOUNTING: PARTNERSHIPS AND CORPORATIONS

- 3.1 Terminology
- 3.2 Opening Entry
- 3.3 Stock and Dividends
- 3.4 Financial Statements

### Skill Area 4 - DATA PROCESSING

- 4.1 Accounting Applications
- 4.2 Flowcharting
- 4.3 Input Preparation and Data Entry
- 4.4 Systems Comparison
- 4.5 Output Use

### Skill Area 5 - MAIL PROCESSING

- 5.1 Incoming Mail
- 5.2 Outgoing Mail

### Skill Area 6 - OFFICE EXPERIENCE

- 6.1 Simulations
- 6.2 Cooperative Office Education

### Skill Area 7 - RECORDS MANAGEMENT

- 7.1 Introduction
- 7.2 Filing

Skill Area 8 - TAX REPORTS

- 8.1 Employers--Federal
- 8.2 Employers--State
- 8.3 Record
- 8.4 Individual Returns

Skill Area 9 - TYPEWRITING

- 9.1 Pre-Printed Business Forms
- 9.2 Tables and Statistical Reports

Skill Area 10 - PERSONAL EMPLOYABILITY SKILLS AND KNOWLEDGES

- 10.1 Future Business Leaders of America
- 10.2 Human Relations Skills
- 10.3 Job Seeking Skills
- 10.4 Organizational Skills
- 10.5 Personal Finances

CLERICAL ACCOUNTING II (6350)

Topical Outline	Enabling Competencies	Terminal Competencies	Ref.
<p>1. ACCOUNTING CYCLE REVIEW</p> <p>1.1 <u>Fundamentals</u></p> <p>1.2 <u>Terminology</u></p> <p>1.3 <u>Combination Journal</u></p>	<p>CAN THE STUDENT:</p> <p>Journalize and post transactions and perform end-of-fiscal-period tasks?</p> <p>Define typical accounting terms?</p> <p>Record transactions in a combination journal and post special and general columns to general and subsidiary ledgers?</p> <p>Prepare eight column worksheets with adjustments, capital statements, income statements, and balance sheets?</p>	<p>CAN THE STUDENT:</p> <p>1.1 Perform skills involved in completing an accounting cycle for a retail business using either a combination journal or special journals?</p> <p>1.2 Complete a project encompassing an accounting cycle for a retail business?</p>	<p>BAPC 8, 9 10, 12 14, 15 19, 21 22, 23 24, 25 27, 29 30, 31 32, 33 34</p>

IIE-3



## CLERICAL ACCOUNTING II (6350)

Topical Outline	Enabling Competencies	Terminal Competencies	Ref.
<p>1.4. <u>Special Journals</u></p> <p>Terminology</p> <p>Journalize</p> <p>Post</p>	<p>CAN THE STUDENT:</p> <p>Record adjusting and closing entries in combination journal and post to general ledger?</p> <p>Define special journals?</p> <p>Define terms used in recording in special journals?</p> <p>Record journal entries in purchases, sales, cash receipts, cash payments, and four-column general journals?</p> <p>Determine sales and purchases discounts accurately and journalize entries for them?</p> <p>Journalize entries for both sales and purchases returns and allowances?</p> <p>Prove cash and record entries for shortages and overages?</p> <p>Correctly post to subsidiary and general ledgers?</p>	<p>CAN THE STUDENT:</p>	<p>Ref.</p>

CLERICAL ACCOUNTING II (6350)

Topical Outline	Enabling Competencies	Terminal Competencies	Ref.
<p>2. ACCOUNTING: SPECIAL APPLICA- TIONS</p> <p>2.1 <u>Sales Tax</u></p> <p>2.2 <u>Bad Debts</u></p>	<p>CAN THE STUDENT:</p> <p>Record entries for cash and charge sales that involve sales taxes?</p> <p>Record entries for payment of sales tax?</p> <p>Post entries for sales tax?</p> <p>Define bad debts, bad debts expense, valuation account, writing off an account, and aging accounts receivable?</p> <p>Record adjusting entries for bad debts expense on worksheets and journalize and post?</p> <p>Journalize and post entries to write off uncollectible accounts?</p> <p>Journalize and post entries for collection of accounts previously written off?</p>	<p>CAN THE STUDENT:</p> <p>2.1 Accurately record three sales tax entries in appropriate journals and post?</p> <p>2.21 Accurately compute bad debts expense based on aging accounts receivable or based on estimates?</p> <p>2.22 Accurately journalize and post the transaction for bad debts expense?</p> <p>2.23 Accurately journalize and post entries to write off three uncollectible accounts?</p> <p>2.24 Accurately journalize and post transaction for the collection of an account previously written off?</p>	<p>BAPC 16</p>

## CLERICAL ACCOUNTING II (6350)

Topical Outline	Enabling Competencies	Terminal Competencies	Ref.
<p>2.3 <u>Depreciation</u></p>	<p>CAN THE STUDENT:</p> <p>Report bad debts information on financial statements?</p> <p>Define fixed assets, depreciation, book value, and salvage value?</p> <p>Determine depreciation expense on fixed assets, record the adjusting entries on worksheets, and journalize and post?</p> <p>Journalize and post entries for selling, discarding, or trading fixed assets?</p> <p>Report depreciation information on financial statements?</p>	<p>CAN THE STUDENT:</p> <p>2.25 Correctly prepare financial statements that report bad debts information?</p> <p>2.31 Accurately compute the depreciation expense and the book value for two assets?</p> <p>2.32 Accurately journalize and post transactions for depreciation expenses previously computed?</p> <p>2.33 Accurately journalize and post transactions for selling, discarding, or trading two fixed assets?</p> <p>2.34 Correctly prepare two financial statements that report depreciation information?</p>	
<p>2.4 <u>Notes Receivable and Payable</u></p>	<p>Define promissory note, principal maturity date, maker, interest-bearing note, interest rate, note payable, bank discount, proceeds, discounted note, note receivable, and dishonored note?</p>	<p>2.41 Accurately compute maturity dates and interest on two notes receivable?</p> <p>2.42 Accurately compute bank discounts and proceeds on two notes payable?</p>	<p>BAPC 13</p>

CLERICAL ACCOUNTING II (6350)

Tópical Outline	Enabling Competencies	Terminal Competencies	Ref.
<p>2.5 <u>Accrued Income and Expense</u></p>	<p>CAN THE STUDENT:</p> <p>Determine maturity dates of notes?</p> <p>Compute interest on notes?</p> <p>Determine bank discounts, record entries for issuance of notes and payment of discounted notes?</p> <p>Record the acceptance and receipt of notes plus interest?</p> <p>Journalize and post entries for dishonored notes?</p> <p>Report notes and interest information on financial statements?</p> <p>Define accrued income, accrued interest income, reversing entry, accrued expense, accrued interest expense, accrued salary expense?</p> <p>Determine and make adjustments for accrued income and expenses on worksheets, journalize and post the entries?</p> <p>Report accrued income and expense information on financial statements?</p>	<p>CAN THE STUDENT:</p> <p>2.43 Accurately journalize and post transactions for notes, interest, and bank discounts?</p> <p>2.44 Correctly prepare financial statements that accurately report notes receivable and notes payable?</p> <p>2.51 Accurately journalize and post two adjusting entries for accrued revenue and accrued expenses?</p> <p>2.52 Correctly prepare financial statements that accurately report accrued income and accrued expenses?</p>	<p>BAPC 17, 18</p>

204 IIE-7

## CLERICAL ACCOUNTING II (6350)

Topical Outline	Enabling Competencies	Terminal Competencies	Ref.
<p>2.6 <u>Petty Cash</u></p> <p>Journal entries</p> <p>Vouchers</p> <p>Replenish</p>	<p>CAN THE STUDENT:</p> <p>Journalize and post reversing entries for accrued income and expenses?</p> <p>Journalize and post transactions to establish petty cash accounts?</p> <p>Journalize and post entries to replenish petty cash funds?</p> <p>Prepare petty cash vouchers and record them in the petty cash book?</p> <p>Follow procedures to replenish the petty cash fund?</p>	<p>CAN THE STUDENT:</p> <p>2.53 Accurately journalize and post two reversing entries for accrued income and expenses?</p> <p>2.61 Accurately journalize and post transaction to establish the petty cash fund?</p> <p>2.62 Correctly journalize and post the entry to replenish the petty cash fund?</p> <p>2.63 Accurately prepare five petty cash vouchers and record them in the petty cash book?</p> <p>2.64 Accurately follow procedures to replenish the petty cash fund?</p>	
<p>3. ACCOUNTING: PARTNERSHIPS AND CORPORATIONS</p> <p>3.1 <u>Terminology</u></p>	<p>Define partner, partnership, articles of partnership, and distribution of net income statement?</p>		

CLERICAL ACCOUNTING II (6350)

Topical Outline	Enabling Competencies	Terminal Competencies	Ref.
	<p>CAN THE STUDENT:</p> <p>Define corporation, incorporators, articles of incorporation, charter, shares, stockholder, capital stock, stock certificate, par value, preferred stock, common stock, board of directors, retained earnings, deficit, and dividend?</p>	<p>CAN THE STUDENT:</p>	
<p>3.2 <u>Opening Entry</u></p>	<p>Using articles of partnership as source documents, record opening entries?</p> <p>Using articles of incorporation as source documents, record opening entries?</p>	<p>3.21 Accurately record opening entry for a partnership?</p> <p>3.22 Accurately record the opening entry for a corporation?</p>	
<p>3.3 <u>Stock and Dividends</u></p>	<p>Record entries for the additional sale of capital stock shares?</p> <p>Record entries related to declaring and paying dividends?</p>	<p>3.31 Accurately record the entry for sale of additional capital stock shares?</p> <p>3.32 Accurately record entries for declaration and payment of a dividend?</p>	
<p>3.4 <u>Financial Statements</u></p>	<p>Complete eight-column worksheets, income statements, balance sheets, and capital statements for fiscal periods?</p>	<p>3.41 Accurately complete end-of-fiscal-period work for a partnership?</p> <p>3.42 Accurately complete end-of-fiscal-period work for a corporation?</p>	

IEE-9

CLERICAL ACCOUNTING II (6350)			
Topical Outline	Enabling Competencies	Terminal Competencies	Ref.
<p>4. DATA PROCESSING</p> <p>4.1 <u>Accounting Applications</u></p> <p>4.2 <u>Flowcharting</u></p> <p>4.3 <u>Input Preparation and Data Entry</u></p>	<p>CAN THE STUDENT:</p> <p>Identify accounting applications appropriate for a computer system?</p> <p>Compare manual systems and electronic data processing systems in accounting operations including journalizing, posting, payroll, and purchases and sales records?</p> <p>Describe the effects of microcomputers on the accounting operations of businesses?</p> <p>Use flowchart symbols to show how an accounting problem can be solved using electronic data processing?</p> <p>Use data entry equipment, if available, for input?</p>	<p>CAN THE STUDENT:</p> <p>4.11 Describe how a manual accounting operation can be computerized?</p> <p>4.12 Assess the impact of microcomputers on accounting applications?</p> <p>4.2 Correctly prepare a flowchart to solve an accounting problem using electronic data processing?</p> <p>4.31 Use data-entry equipment at a minimum rate and with an error tolerance acceptable for employment?</p> <p>4.32 Enter information from ten source documents, in pre-determined fields, on appropriate media for data entry equipment?</p>	<p>BAPC 46</p>

**CLERICAL ACCOUNTING II (6350)**

Topical Outline	Enabling Competencies	Terminal Competencies	Ref.
<p>4.4 <u>Systems Comparison</u></p> <p>4.5 <u>Output Use</u></p>	<p>CAN THE STUDENT:</p> <p>Compare manual, mechanical, punched card, and automated accounting systems with respect to security, storage, capacity, and forms retention?</p> <p>Interpret and use various types of output?</p>	<p>CAN THE STUDENT:</p> <p>4.4 Select the most appropriate system for a given situation when security, storage, and forms retention are considered?</p> <p>4.5 Prepare a report from information extracted from a computer printout?</p>	
<p>5. <u>MAIL PROCESSING</u></p> <p>5.1 <u>Incoming Mail</u></p> <p>5.2 <u>Outgoing Mail</u> Classes</p>	<p>Open, stamp, sort, route, and distribute incoming mail?</p> <p>Select appropriate class of mail for various items?</p> <p>Prepare documents for mailing by verifying addresses including ZIP codes, checking for enclosures, folding, and inserting properly into appropriate envelopes?</p> <p>Use the <u>National Zip Code Directory</u>?</p>	<p>5.1 Correctly open, stamp, sort, and route ten routine pieces of incoming mail?</p> <p>5.2 Verify addresses, check for enclosures, and properly fold and insert items to be mailed in ten envelopes and determine postage?</p>	<p>BAPC 75</p> <p>BAPC 74</p>



## CLERICAL ACCOUNTING II (6350)

Topical Outline	Enabling Competencies	Terminal Competencies	Ref.
Postage Packages Postal information	CAN THE STUDENT: Determine correct postage for mail of different classes and weights? Prepare packages for mailing? Use available sources of postal information to process mail?	CAN THE STUDENT:	
6. OFFICE EXPERIENCE 6.1 <u>Simulations</u> Task and job Flow-of-work 6.2 <u>Cooperative Office Education</u>	Perform the activities in a simulated or actual office environment and integrate previously acquired competencies?	6.11 Acceptably demonstrate knowledge, skills, and attitudes in performing simulated office tasks? 6.12 Acceptably synthesize previously learned office knowledges, skills, and attitudes to complete the tasks of a given position in a model office? 6.2 Successfully perform the tasks required of a part-time office employee?	

**CLERICAL ACCOUNTING II (6350)**

Topical Outline	Enabling Competencies	Terminal Competencies	Ref.
<p><b>7. RECORDS MANAGEMENT</b></p> <p><b>7.1 <u>Introduction</u></b></p> <p>Need for accurate records</p> <p>Terminology</p> <p>Filing supplies and equipment</p> <p><b>7.2 <u>Filing</u></b></p> <p>Alphabetic</p> <p>Numeric</p> <p>Retrieval</p>	<p><b>CAN THE STUDENT:</b></p> <p>Describe the need for keeping accurate records?</p> <p>Use proper terminology when discussing various aspects of filing?</p> <p>Identify types of supplies and equipment and describe uses of each?</p> <p>Apply alphabetic filing rules?</p> <p>Apply numeric filing rules?</p> <p>Retrieve requested information or materials?</p>	<p><b>CAN THE STUDENT:</b></p> <p>7.21 Correctly index, code, sort, and file 15 documents alphabetically?</p> <p>7.22 Correctly sort and file 15 documents numerically?</p> <p>7.23 Correctly retrieve ten documents or items of information from the files?</p>	<p></p> <p>BAPC 78</p> <p>BAPC 78</p> <p>BAPC 76</p>

IIE-13

## CLERICAL ACCOUNTING II (6350)

Topical Outline	Enabling Competencies	Terminal Competencies	Ref.
<p>8. TAX REPORTS</p> <p>8.1 <u>Employers--Federal</u></p> <p>8.2 <u>Employers--State</u></p> <p>8.3 <u>Record</u></p>	<p>CAN THE STUDENT:</p> <p>Complete employer's quarterly Federal tax returns (Form 941)?</p> <p>Complete employer's Federal tax deposit forms (Forms 501 and 508)?</p> <p>Complete employer's annual reconciliation reports of income tax withheld (Form W-3)?</p> <p>Complete employer's Federal unemployment tax reports (Form 940)?</p> <p>Complete employer's state unemployment tax reports?</p> <p>Complete state sales tax reports?</p> <p>Journalize and post entries for tax reports?</p>	<p>CAN THE STUDENT:</p> <p>8.11 Accurately complete an employer's quarterly Federal tax return (Form 941)?</p> <p>8.12 Accurately complete employer's Federal tax deposit forms (Forms 501 and 508)?</p> <p>8.13 Accurately complete an employer's annual reconciliation report of income tax withheld (Form W-3)?</p> <p>8.14 Accurately complete an employer's Federal unemployment tax report (Form 940)?</p> <p>8.21 Accurately complete an employer's state unemployment tax report?</p> <p>8.22 Accurately complete a state sales tax report?</p> <p>8.3 Accurately record entries for tax reports previously completed?</p>	<p>BAPC 59</p> <p>BAPC 65</p> <p>BAPC 60</p> <p>BAPC 67</p> <p>BAPC 66</p> <p>BAPC 20</p>

**CLERICAL ACCOUNTING II (6350)**

Topical Outline	Enabling Competencies	Terminal Competencies	Ref.
<p>8.4 <u>Individual Returns</u></p>	<p>CAN THE STUDENT:</p> <p>Complete individual Federal income tax returns (Forms 1040 and 1040A)?</p> <p>Complete individual state income tax returns (Form 760)?</p>	<p>CAN THE STUDENT:</p> <p>8.41 Accurately complete individual Federal income tax returns (Forms 1040 and 1040A)?</p> <p>8.42 Accurately complete an individual state income tax return (Form 760)?</p>	
<p>9. <u>TYPEWRITING</u></p> <p>9.1 <u>Pre-Printed Business Forms</u></p> <p>9.2 <u>Tables and Statistical Reports</u></p>	<p>Typewrite information in appropriate spaces, evenly aligned, with proper machine manipulations?</p> <p>Typewrite tables and statistical reports with correct horizontal and vertical placement of information?</p>	<p>9.1 Typewrite information on three pre-printed forms with the information placed in appropriate spaces, evenly aligned, and all errors neatly corrected within 45 minutes?</p> <p>9.2 Typewrite from handwritten edited rough-draft material two average-length tables or statistical reports, such as a balance sheet, itinerary bid, budget, or agenda, with information appropriately placed and errors neatly corrected within 50 minutes?</p>	<p>SSTR 46 75</p> <p>SSTR 77</p>

## CLERICAL ACCOUNTING II (6350)

Topical Outline	Personal Employability Competencies
<p>10.1 PERSONAL EMPLOYABILITY SKILLS AND KNOWLEDGES</p> <p>10.1 <u>Future Business Leaders of America</u></p> <p>10.2 <u>Human Relations Skills</u></p> <p>Office behavior</p> <p>Self-discipline</p> <p>Responsibility</p> <p>Self-evaluation</p> <p>Attendance and punctuality</p> <p>Following instructions</p> <p>Appearance and grooming</p>	<p>DOES THE STUDENT:</p> <p>10.1 Join and participate in local, regional, and state activities of the Future Business Leaders of America?</p> <p>10.21 Exhibit the attitudes and work habits necessary for good employee/employer relations in the office?</p> <p>10.22 Exhibit self-control, persistence, and initiative in completing assignments on time?</p> <p>10.23 Accept constructive criticism in a positive manner?</p> <p>10.24 Exhibit traits associated with responsibility, including bringing appropriate materials to class, productive use of time, and economic use of supplies?</p> <p>10.25 Evaluate personal work habits and attitudes?</p> <p>10.26 Maintain regular and prompt attendance?</p> <p>10.27 Follow oral or written instructions in the completion of assigned tasks?</p> <p>10.28 Exhibit good grooming and appropriate attire for work according to office standards?</p>

CLERICAL ACCOUNTING II (6350)

Topical Outline	Personal Employability Competencies
<p><b>10.3 <u>Job Seeking Skills</u></b></p> <p><b>Employment opportunities</b></p> <p><b>Self-analysis</b></p> <p><b>Resume</b></p> <p><b>Forms</b></p> <p><b>Letters</b></p> <p><b>Job interview</b></p> <p><b>Follow-up</b></p>	<p>CAN THE STUDENT:</p> <p>10.31 Compare and contrast working conditions and advancement opportunities in large and small, public and private, and urban and rural businesses and organizations?</p> <p>10.32 Identify personal skills and traits and match them with available job opportunities?</p> <p>10.33 Prepare a typewritten resume to present applicant favorably?</p> <p>10.34 Prepare typewritten application forms to present applicant favorably?</p> <p>10.35 Compose and typewrite acceptable application letters?</p> <p>10.36 Demonstrate acceptable behavior during a simulated job interview?</p> <p>10.37 Prepare for the job interview by acquiring knowledge about company in which interested, preparing information about job requirements, and demonstrating appropriate appearance and personal conduct?</p> <p>10.38 Compose and typewrite a positive and appropriate follow-up letter?</p> <p>10.39 Use other appropriate follow-up procedures, including telephoning and sending additional correspondence?</p>

## CLERICAL ACCOUNTING II (6350)

Topical Outline	Personal Employability Competencies
<p><u>10.4 Organizational Skills</u></p> <p>Station</p> <p>Task</p> <p>Work priorities</p> <p>Work evaluation</p> <p>Office environment</p>	<p>DOES THE STUDENT:</p> <p>10.41 Keep the area in and around the work station uncluttered?</p> <p>10.42 Assemble supplies and information necessary to complete assigned tasks?</p> <p>10.43 Plan work efficiently to meet deadlines?</p> <p>10.44 Evaluate own work realistically?</p> <p>10.45 Maintain an orderly office and reception area?</p> <p>CAN THE STUDENT:</p>
<p><u>10.5 Personal Finances</u></p> <p>Income management</p> <p>Tax records</p>	<p>10.51 Plan a budget based on net pay?</p> <p>10.52 Maintain records required for individual income tax returns?</p>

## RECORDKEEPING (6330)

Grade Level: 11 or 12

Prerequisites: None

Recordkeeping is a single-period, one-year course offered on an elective basis for eleventh- or twelfth-grade students. Both personal and business recordkeeping skills are developed so that accurate basic financial records can be kept. Business source documents and business procedures are emphasized as well as the formation of positive work habits and attitudes. Recordkeeping introduces students to double-entry bookkeeping procedures.

The following skill areas are included in Recordkeeping:

### Skill Area 1 - RECORDKEEPING FUNDAMENTALS

- 1.1 Terminology
- 1.2 Penmanship
- 1.3 Math Review
- 1.4 Corrections

### Skill Area 2 - PERSONAL RECORDS

- 2.1 Budget
- 2.2 Credit
- 2.3 Ownership
- 2.4 Banking
- 2.5 Taxes

### Skill Area 3 - BUSINESS RECORDS

- 3.1 Sales
- 3.2 Petty Cash
- 3.3 Purchases
- 3.4 Payroll

### Skill Area 4 - FILING

- 4.1 Alphabetic
- 4.2 Numeric
- 4.3 Subject

### Skill Area 5 - ACCOUNTING FUNDAMENTALS

- 5.1 Terminology
- 5.2 Beginning Balance Sheet
- 5.3 Debits and Credits
- 5.4 Journal Entries
- 5.5 Ledger Accounts
- 5.6 Trial Balances
- 5.7 Financial Statements

### Skill Area 6 - PERSONAL EMPLOYABILITY SKILLS AND KNOWLEDGES

- 6.1 Future Business Leaders of America
- 6.2 Organizational Skills
- 6.3 Human Relations Skills
- 6.4 Responsibility



RECORDKEEPING (6330)			
Topical Outline	Enabling Competencies	Terminal Competencies	Ref.
1. <b>RECORDKEEPING FUNDAMENTALS</b>	CAN THE STUDENT:	CAN THE STUDENT:	
1.1 <u>Terminology</u>	Define specific recordkeeping terms, such as data, recording, sorting, classifying, columns, and rows?	1.1 Use recordkeeping terms correctly as they occur orally or in written work?	
1.2 <u>Penmanship</u>	Record information accurately and legibly?	1.2 Record information legibly and accurately on personal and business documents?	
1.3 <u>Math Review</u>	Complete a variety of basic mathematical computations?	1.3 Accurately complete 20 mathematical calculations including addition, subtraction, multiplication, and division of whole numbers, decimals, and fractions?	
1.4 <u>Corrections</u>	Use proper techniques when locating and correcting errors?	1.4 Locate all errors and use proper techniques to correct errors on assigned work?	
2. <b>PERSONAL RECORDS</b>			
2.1 <u>Budget</u>	Determine individual needs and wants?  Estimate income and expenses?	2.1 Compile an estimated budget, record all income and expenses, and compare the actual outcome with the estimated budget for a period of one month?	

**RECORDKEEPING (6330)**

Topical Outline	Enabling Competencies	Terminal Competencies	Ref.
<p>2.2 <u>Credit</u></p> <p>2.3 <u>Ownership</u></p> <p>Inventory</p> <p>Net worth</p> <p>Records storage</p>	<p>CAN THE STUDENT:</p> <p>Prepare an estimated budget?</p> <p>Record actual cash receipts and payments?</p> <p>Compute and compare in columnar form estimated/actual income and expense totals?</p> <p>Compute interest charges?</p> <p>Compare sources of credit and select most financially advantageous one?</p> <p>Prepare inventory records for items such as furniture, insurance, and personal belongings?</p> <p>List and total items owned and owed to determine owner's net worth?</p> <p>List records to be stored?</p>	<p>CAN THE STUDENT:</p> <p>2.21 Accurately compute interest charges for five credit situations?</p> <p>2.22 Compare cost of credit for three situations and select best credit source for each one?</p> <p>2.31 Compile ownership record for items owned?</p> <p>2.32 Determine net worth?</p> <p>2.33 Identify types of records that should be stored?</p>	<p>Ref.</p>

## RECORDKEEPING (6330)

Topical Outline	Enabling Competencies	Terminal Competencies	Ref.
<p>2.4 <u>Banking</u></p> <p>Checking accounts</p>	<p>CAN THE STUDENT:</p> <p>Select proper storage facilities?</p> <p>Prepare a signature card?</p>	<p>CAN THE STUDENT:</p> <p>2.34 Select locations for protection of various types of records?</p> <p>2.41 Properly prepare a signature card to open a checking account?</p>	
	<p>Complete check stubs, compute and record new balances?</p> <p>Write checks?</p> <p>Use the blank, restrictive, or full endorsement for given situations?</p> <p>Prepare deposit slips involving checks, currency, and coins?</p> <p>Reconcile bank statements using canceled checks, previous reconciliations, check stubs or registers, and records of deposits, so the balances on the check records or registers agree with the bank statement balances?</p>	<p>2.42 Accurately complete legible check stubs and checks for five payments?</p> <p>2.43 Appropriately endorse five checks?</p> <p>2.44 Accurately prepare three legible deposit slips?</p> <p>2.45 Prepare a simple reconciliation?</p>	<p>BAPC 40</p> <p>BAPC 72</p> <p>BAPC 69</p> <p>BAPC 68</p>

**RECORDKEEPING (6330)**

Topical Outline	Enabling Competencies	Terminal Competencies	Ref.
<p align="center"><b>Savings account</b></p>	<p><b>CAN THE STUDENT:</b></p> <p>Explain advantages of various types of savings accounts?</p> <p>Complete savings deposit and withdrawal slips?</p>	<p><b>CAN THE STUDENT:</b></p> <p>2.46 Describe the advantages of two types of savings accounts?</p> <p>2.47 Accurately complete two deposit and two withdrawal slips for a savings account?</p>	
<p align="center"><b>2.5 <u>Taxes</u></b></p> <p align="center"><b>Computation</b></p>	<p>Locate information on the face of notes?</p> <p>Compute maturity dates?</p> <p>Compute interest?</p> <p>Determine sales, Federal Insurance Contributions Act (FICA), and Federal and State income taxes by using tax tables and tax rates?</p>	<p>2.48 Accurately determine maturity dates for five notes?</p> <p>2.49 Accurately compute interest on five notes?</p> <p>2.51 Use tax tables or tax rates to compute FICA deductions for five gross pay amounts?</p> <p>2.52 Use tax tables or tax rates to compute sales tax for five purchase amounts?</p> <p>2.53 Use tax tables or tax rates to compute Federal income tax for three individuals?</p>	

IIF-5

RECORDKEEPING (6330)			
Topical Outline	Enabling Competencies	Terminal Competencies	Ref.
Returns	CAN THE STUDENT:	CAN THE STUDENT:	
	Prepare 1040A Federal tax returns?	2.54 Use tax tables or tax rates to compute State income tax for three individuals? 2.55 Accurately prepare a 1040A Federal tax return?	
	<del>Prepare simple State income tax returns?</del>	<del>2.56 Accurately prepare a State income tax return?</del>	
3. BUSINESS RECORDS			
3.1 <u>Sales</u>	Prepare sales slips, receipts, and credit memos?  Extract information from sales slips, receipts, and credit memos?  Transfer information from charge sales slips, credit memos, and cash receipts to customers' accounts and compute balances?  Make change correctly?	3.11 Accurately prepare five sales slips? 3.12 Accurately prepare five receipts? 3.13 Accurately prepare two credit memos? 3.14 Transfer information from eight source documents to customers' accounts and compute balances? 3.15 Select exact coins and bills to be given in change for five transactions?	BAPC 55   BAPC 10, 21

**RECORDKEEPING (6330)**

Topical Outline	Enabling Competencies	Terminal Competencies	Ref.
<p><b>3.2 <u>Petty Cash</u></b></p>	<p>CAN THE STUDENT:</p> <p>Prepare petty cash vouchers?</p> <p>Record entries, total, and prove petty cash book?</p> <p>Prepare petty cash summaries?</p> <p>Replenish petty cash fund?</p>	<p>CAN THE STUDENT:</p> <p>3.2 Accurately prepare five petty cash vouchers, record the transactions, and follow the procedures for replenishing the fund?</p>	<p>BAPC 70, 71</p>
<p><b>3.3 <u>Purchases</u></b></p>    <p><b>3.4 <u>Payroll</u></b></p> <p>Gross earnings</p>	<p>Prepare purchase requisitions, purchase orders, and invoices?</p> <p>Extract information from purchase requisitions, purchase orders, and invoices?</p> <p>Determine due date and calculate discounts on invoices?</p> <p>Transfer information from purchase invoices, returns, and payments to creditors' accounts and compute balances?</p> <p>Compute gross earnings for employees who receive salaries, hourly earnings including overtime, and commissions?</p>	<p>3.31 Accurately prepare three purchase requisitions from source documents?</p> <p>3.32 Accurately prepare three purchase orders from source documents?</p> <p>3.33 Accurately prepare three invoices from source documents?</p> <p>3.34 Transfer information from eight source documents to creditors' accounts and compute balances?</p> <p>3.41 Accurately compute gross earnings for five employees?</p>	<p>BAPC 51</p> <p>BAPC 37</p> <p>BAPC 10</p> <p>BAPC 60, 63</p>

IIF-7

RECORDKEEPING (6330)			
Topical Outline	Enabling Competencies	Terminal Competencies	Ref.
Payroll register	<p>CAN THE STUDENT:</p> <p>Compute net pay including calculation of gross earnings and deductions?</p> <p>Compute required and voluntary deductions using tax tables and computations?</p>	<p>CAN THE STUDENT:</p> <p>3.42 Accurately compute five net pay amounts?</p> <p>3.43 Record the weekly payroll for five employees in a payroll register?</p>	<p>BAPC 60</p> <p>BAPC 60</p>
Employee earnings record	<p>Complete and balance totals of a payroll register?</p> <p>Transfer individuals' earnings from register and compute accumulated earnings?</p>	<p>3.44 Transfer payroll information for employees from payroll register to individual earnings records?</p>	<p>BAPC 60, 62</p>
Disbursements	<p>Write payroll checks?</p>	<p>3.45 Accurately prepare five payroll checks from payroll records?</p>	<p>BAPC 60</p>
<hr/>			
4. FILING			
4.1 <u>Alphabetic</u>	<p>Apply alphabetic filing rules to arrange personal and business names?</p>	<p>4.1 Correctly file ten documents alphabetically?</p>	<p>BAPC 78</p>
4.2 <u>Numeric</u>	<p>Arrange numbered records in sequential and chronological order?</p>	<p>4.2 Correctly file ten documents numerically?</p>	<p>BAPC 78</p>

RECORDKEEPING (6330)

Topical Outline	Enabling Competencies	Terminal Competencies	Ref.
<p>4.3 <u>Subject</u></p>	<p>CAN THE STUDENT: Use subject filing procedures to arrange records by topic?</p>	<p>CAN THE STUDENT: 4.3 Correctly file ten documents in alphabetic order according to subject?</p>	<p>SSTR 24</p>
<p>5. ACCOUNTING FUNDAMENTALS</p> <p>5.1 <u>Terminology</u></p> <p>5.2 <u>Beginning Balance Sheet</u></p> <p>5.3 <u>Debits and Credits</u></p>	<p>Define specific terms such as assets, liabilities, owner's equity, T account, post, income, and expenses?</p> <p>Classify items as assets or liabilities?</p> <p>Determine owner's equity by using the accounting equation?</p> <p>Prepare balance sheets that include the heading, assets, liabilities, and owner's equity?</p> <p>Label the debit and credit side of T accounts?</p> <p>Label the increase and decrease side of accounts?</p>	<p>5.1 Use accounting terms correctly as they occur orally or in written work?</p> <p>5.2 Accurately prepare a beginning balance sheet?</p> <p>5.3 Accurately record ten transactions in T accounts and prove balances of the accounts?</p>	<p>BAPC 28</p>

244 IIF-9



RECORDKEEPING (6330)			
Topical Outline	Enabling Competencies	Terminal Competencies	Ref.
	<p>CAN THE STUDENT:</p> <p>Record transactions involving increases and decreases in T accounts?</p> <p>Pencil foot T accounts and compute balances?</p> <p>Prove the equality of the debit and credit balances?</p>		
5.4 <u>Journal Entries</u>	<p>Identify column headings of a journal?</p> <p>Record opening entries for beginning balance sheets?</p> <p>Enter date, account titles, source document numbers, and debit and credit amounts for each journal entry?</p> <p>Journalize a variety of business transactions?</p>	<p>5.41 Accurately journalize the opening entry?</p> <p>5.42 Accurately journalize 20 transactions?</p>	<p>BAPC 28</p> <p>BAPC 10, 15 23</p>
5.5 <u>Ledger Accounts</u>	<p>Label accounts with titles and numbers?</p> <p>Record beginning balances in accounts?</p> <p>Post journal entries to ledger accounts?</p>	<p>5.5 Open accounts and accurately post 20 journal entries to the accounts?</p>	<p>BAPC 15, 19, 22, 23, 28</p>

RECORDKEEPING (6330)

Topical Outline	Enabling Competencies	Terminal Competencies	Ref.
<p>5.6 <u>Trial Balances</u></p>	<p>CAN THE STUDENT:</p> <p>Pencil foot and compute account balances?</p> <p>Prove the accuracy of the ledgers by preparing trial balances?</p>	<p>CAN THE STUDENT:</p> <p>5.6 Accurately prepare a trial balance?</p>	<p>BAPC 25</p>
<p>5.7 <u>Financial Statements</u></p> <p>Income statement</p>	<p>Classify accounts as income or expense?</p> <p>Determine net income/loss by comparing the total income and expenses?</p>	<p>5.7 Accurately prepare an income statement from a trial balance?</p>	<p>BAPC 30</p>
<p>Balance sheet</p>	<p>Prepare end-of-period balance sheets?</p>	<p>5.8 Accurately prepare a balance sheet from a trial balance?</p>	<p>BAPC 32</p>

## RECORDKEEPING (6330)

Topical Outline	Personal Employability Competencies
<p>6. PERSONAL EMPLOYABILITY SKILLS AND KNOWLEDGES</p> <p>6.1 <u>Future Business Leaders of America</u></p> <p>6.2 <u>Organizational Skills</u></p> <p>6.3 <u>Human Relations Skills</u></p> <p>6.4 <u>Responsibility</u></p>	<p>DOES THE STUDENT:</p> <p>6.1 Join and participate in local, regional, and state activities of the Future Business Leaders of America?</p> <p>6.21 Organize work materials for best use of time?</p> <p>6.22 Plan work efficiently to meet deadlines?</p> <p>6.23 Maintain an uncluttered area in and around desk?</p> <p>6.31 Evaluate own performance realistically?</p> <p>6.32 Work harmoniously with others on a group assignment?</p> <p>6.33 Demonstrate attitudes of respect and cooperation with peers?</p> <p>6.34 Accept constructive criticism in a positive manner?</p> <p>6.35 Exhibit self-control in contributing to class discussions?</p> <p>6.41 Exhibit traits which demonstrate responsibility including bringing proper materials to class, productive use of time, and economic use of supplies?</p>

**RECORDKEEPING (6330)**

Topical Outline

Personal Employability Competencies

DOES THE STUDENT:

6.42 Attend class regularly?

6.43 Arrive on time?

6.44 Exhibit persistence and initiative in completing assignments?

6.45 Follow oral and written instructions in completing assignments?

6.46 Identify personal responsibilities within a group assignment and follow through to completion?

## SURVEY OF DATA PROCESSING

Grade Level: 10, 11, or 12

Prerequisite: . None

Survey of Data Processing is a half-year or a one-year, single-period course offered on an elective basis for high school students. The course introduces data processing and examines the evolution of computing equipment. Topics covered include growth of data processing systems, applications of data processing, the basic data processing cycle, input/output representation, equipment and systems, and an introduction to computer programming. The course provides students an opportunity to examine careers in data processing.

The skill areas identified for this offering include those for both the 18-week and the 36-week course. For the 36-week course, students should meet all competencies of the 18-week course plus competencies in the Programming Concepts and in the Programming Language: BASIC skill areas. Further, students in the 36-week course should display a higher level of proficiency in meeting the competencies.

The following skill areas are included in Survey of Data Processing:

### SKILL AREA 1 - INTRODUCTION

- 1.1 Need for Data
- 1.2 Basic Concepts
- 1.3 History

### SKILL AREA 2 - CARD INPUT

- 2.1 Cards
- 2.2 Formats

### SKILL AREA 3 - COMPUTER OVERVIEW

- 3.1 Types
- 3.2 Advantages/Disadvantages
- 3.3 Hardware
- 3.4 Software
- 3.5 Storage
- 3.6 Numbering Systems
- 3.7 Data Representation

### SKILL AREA 4 - BUSINESS, SOCIETY, AND COMPUTERS

- 4.1 Users
- 4.2 Applications
- 4.3 Social Issues

### SKILL AREA 5 - CAREER EXPLORATION

- 5.1 Preparation
- 5.2 Choice
- 5.3 Emerging Occupations

### \*SKILL AREA 6 - PROGRAMMING CONCEPTS

- 6.1 Procedures
- 6.2 Problem-Solving Techniques
- 6.3 Code
- 6.4 Test
- 6.5 Documentation

**\*SKILL AREA 7 - PROGRAMMING LANGUAGE: BASIC**

- 7.1 Language Structures and Statements
- 7.2 System Commands
- 7.3 List
- 7.4 Calculations
- 7.5 Functions and Subroutines
- 7.6 Single-Level Tables
- 7.7 Minor, Intermediate, and Final Totals
- 7.8 Disk Files

**SKILL AREA 8 - PERSONAL EMPLOYABILITY SKILLS AND KNOWLEDGES**

- 8.1 Future Business Leaders of America
- 8.2 Organizational Skills
- 8.3 Human Relations Skills
- 8.4 Responsibility

\*Skill Areas 6 and 7 are recommended for the 36-week offering of Survey of Data Processing (6612).

**SURVEY OF DATA PROCESSING (6611, 6612)**

Topical Outline	Enabling Competencies	Terminal Competencies	Ref.
<p><b>1. INTRODUCTION</b></p> <p><b>1.1 <u>Need for Data</u></b></p> <p><b>1.2 <u>Basic Concepts</u></b></p> <p>Terminology</p> <p>Cycle</p> <p>Methods</p>	<p>CAN THE STUDENT:</p> <p>List demands for data that business and industry experience?</p> <p>List demands for data that governments experience?</p> <p>Define typical data processing terminology?</p> <p>Identify the steps in the data processing cycle?</p> <p>Identify the operations involved in each step of the data processing cycle?</p> <p>Contrast manual, mechanical, punched card, and electronic methods of processing data?</p> <p>Identify devices used for manually processing data?</p> <p>Identify devices used for mechanically processing data?</p> <p>Identify components of electronic data processing systems?</p>	<p>CAN THE STUDENT:</p> <p>1.1 Identify a basic data need of business and industry and of government?</p> <p>1.21 List the steps in the data processing cycle and explain each step?</p> <p>1.22 Distinguish between manual, mechanical, punched card, and electronic data processing systems?</p>	<p>Ref.</p>

## SURVEY OF DATA PROCESSING (6611, 6612)

Typical Outline	Enabling Competencies	Terminal Competencies	Ref.
<p data-bbox="169 492 363 525">1.3 <u>History</u></p> <p data-bbox="241 558 496 591">Pre-computer era</p> <p data-bbox="233 1136 425 1169">Computer era</p>	<p data-bbox="602 350 854 383">CAN THE STUDENT:</p> <p data-bbox="588 404 1058 465">Describe functions of the components?</p> <p data-bbox="588 564 1120 631">Describe the historical importance of the abacus?</p> <p data-bbox="582 664 1128 730">Describe the importance of Pascal's adding machine?</p> <p data-bbox="582 763 997 822">Describe the importance of Jacquard's loom?</p> <p data-bbox="582 855 1038 916">Describe the contributions of Herman Hollerith?</p> <p data-bbox="576 949 1128 1011">Describe the contributions of James Powers?</p> <p data-bbox="576 1044 1038 1103">Describe the contributions of Charles Babbage?</p> <p data-bbox="576 1143 1066 1334">Explain the significance of the following computer systems:  Mark I  ENIAC  EDVAC  UNIVAC?</p>	<p data-bbox="1165 360 1420 393">CAN THE STUDENT:</p> <p data-bbox="1165 515 1671 614">1.31 Discuss five historical events in the pre-computer era of data processing</p> <p data-bbox="1154 1159 1692 1252">1.32 Discuss four historical developments in the computer era?</p>	



**SURVEY OF DATA PROCESSING (6611, 6612)**

Topical Outline	Enabling Competencies	Terminal Competencies	Ref.
	<p><b>CAN THE STUDENT:</b></p> <p>Describe unique characteristics and importance of each computer generation?</p> <p>Discuss the current technological advances in computer systems?</p>	<p><b>CAN THE STUDENT:</b></p>	
<p><b>2. CARD INPUT</b></p> <p><b>2.1 Cards</b></p> <p>80-column</p>	<p>State purpose of corner cut, color stripe, and solid color cards?</p> <p>Identify numbers and location of columns, rows, and punching positions using the Hollerith code?</p> <p>Identify edges and faces of cards?</p> <p>Using blank cards and pencil, mark digits 0 thru 9 on punched cards?</p> <p>Using blank cards and pencil, mark letters A-Z on punched cards?</p> <p>Using blank cards and pencil, mark special characters on punched cards?</p>	<p><b>2.11 Identify card properties and explain purpose of each?</b></p> <p><b>2.12 Use Hollerith code to correctly interpret an 80-column punched card?</b></p>	

IIG-5

## SURVEY OF DATA PROCESSING (6611, 6612)

Topical Outline	Enabling Competencies	Terminal Competencies	Ref.
<p>96-column</p> <p>Mark-sensed</p> <p>2.2 <u>Formats</u></p> <p>Numeric fields</p> <p>Alphabetic/alpha-numeric fields</p>	<p>CAN THE STUDENT:</p> <p>Identify print, punch, zone, and digit areas?</p> <p>Identify the three 32-column tiers?</p> <p>Read 96-column cards?</p> <p>Identify methods used to record and read data on mark-sensed cards?</p> <p>Read mark-sensed cards?</p> <p>Identify the format and use of numeric fields?</p> <p>Identify the format and use of alphabetic/alphanumeric fields?</p>	<p>CAN THE STUDENT:</p> <p>2.13 Interpret a 96-column punched card?</p> <p>2.14 Interpret a mark-sensed card?</p> <p>2.2 Interpret card formats illustrating numeric, alphabetic, and alphanumeric fields?</p>	
<p>3. COMPUTER OVERVIEW</p> <p>3.1 <u>Types</u></p>	<p>Contrast analog and digital computers?</p> <p>Describe applications of digital computers?</p>	<p>3.1 Differentiate between uses of digital and analog computers?</p>	

**SURVEY OF DATA PROCESSING (6611, 6612)**

Typical Outline	Enabling Competencies	Terminal Competencies	Ref.
<p>3.2 <u>Advantages/Disadvantages</u></p>	<p>CAN THE STUDENT:</p> <p>Describe applications of analog computers?</p> <p>Compare time required to process data using computers and other types of data processing methods?</p> <p>Compare space required to store data by computer and by other data processing methods?</p> <p>List disadvantages of processing data by computer?</p>	<p>CAN THE STUDENT:</p> <p>3.2 Compare advantages and disadvantages of processing data by computer and by other methods?</p>	
<p>3.3 <u>Hardware</u></p>	<p>Define hardware?</p> <p>Identify computer input devices?</p> <p>Identify computer storage devices?</p> <p>Identify computer output devices?</p> <p>Identify the three parts of the central processing unit and explain the function of each?</p>	<p>3.31 Categorize a list of hardware according to function?</p> <p>3.32 Explain the functions of the central processing unit?</p>	
<p>3.4 <u>Software</u></p>	<p>Define software?</p> <p>Describe functions of the computer operating system?</p>	<p>3.41 Categorize a list of software according to function?</p>	

## SURVEY OF DATA PROCESSING (6611, 6612)

Topical Outline	Enabling Competencies	Terminal Competencies	Ref.
<p>3.5 <u>Storage</u></p>	<p>CAN THE STUDENT:</p> <p>Describe functions of compilers, assemblers, and interpreters?</p> <p>Describe functions of utility programs?</p> <p>Describe functions of application programs?</p> <p>Describe how development of the symbolic form of coding simplified the programmer's work?</p> <p>Describe COBOL, RPG, and BASIC programming languages?</p> <p>Define flowcharting?</p> <p>Explain coding as it relates to the development of a program?</p> <p>Define testing and debugging?</p> <p>Explain the importance of documentation?</p> <p>Define types of primary storage?</p> <p>Define types of secondary storage?</p>	<p>CAN THE STUDENT:</p> <p>3.42 Differentiate between three types of high-level languages?</p> <p>3.43 List in correct sequence the steps performed by a programmer in completing a programming assignment?</p> <p>3.5 Given a list of types of storage, categorize as primary or secondary?</p>	<p>Ref.</p>

**SURVEY OF DATA PROCESSING (6611, 6612)**

Topical Outline	Enabling Competencies	Terminal Competencies	Ref.
<p><b>3.6 <u>Numbering Systems</u></b></p> <p><b>3.7 <u>Data Representation</u></b></p> <p><b>Hollerith code</b></p> <p><b>Binary coded decimal</b></p> <p><b>EBCDIC/ASCII</b></p>	<p>CAN THE STUDENT:</p> <p>Define binary, decimal, octal, and hexadecimal numbering systems?</p> <p>Convert decimal numbers to binary numbers?</p> <p>Convert human-readable data to machine-readable data using the Hollerith code?</p> <p>Interpret the Binary Coded Decimal (BCD) Representation?</p> <p>Interpret the Extended Binary Coded Decimal Interchange Code and the American Standard Code for Information Interchange data representation?</p>	<p>CAN THE STUDENT:</p> <p>3.6 Distinguish among binary, octal, decimal, and hexadecimal numbering systems?</p> <p>3.7 Interpret information presented in the format of the various computer data representation systems?</p>	
<p><b>4. BUSINESS, SOCIETY, AND COMPUTERS</b></p> <p><b>4.1 <u>Users</u></b></p> <p><b>4.2 <u>Applications</u></b></p>	<p>Identify major types of users of electronic data processing?</p> <p>Define a computer application?</p>	<p>4.1 List three major users of electronic data processing?</p>	

## SURVEY OF DATA PROCESSING (6611, 6612)

Topical Outline	Enabling Competencies	Terminal Competencies	Ref.
Government	CAN THE STUDENT: Discuss major computerized applications used by governments?	CAN THE STUDENT: 4.21 Identify two computerized applications in government?	
Business	Discuss the use of computers in management?  List typical computerized accounting applications?  List typical office systems that may be computerized?  List typical uses of computers in banks?	4.22 Identify four computerized applications in business?	
Industry	Give examples of the use of computers in the following industries: petroleum automotive manufacturing research?	4.23 Identify four computerized applications in industry?	
Consumer	List consumer uses of computers in or from the home?	4.24 Identify two computerized applications in the home?	
4.3 <u>Social Issues</u>	List examples of computer use in the following areas: energy medicine law enforcement	4.31 Give an example of computer use in each area: energy medicine law enforcement	

**SURVEY OF DATA PROCESSING (6611, 6612)**

Topical Outline	Enabling Competencies	Terminal Competencies	Ref.
	<p>CAN THE STUDENT:</p> <p>retailing education transportation?</p> <p>Explain common misconceptions and myths related to the computer?</p> <p>Discuss the use of computers and the Privacy Act of 1974?</p> <p>Discuss computer crime and fraud?</p> <p>Discuss the impact increased use of computers will have on society?</p>	<p>CAN THE STUDENT:</p> <p>retailing education transportation?</p> <p>4.32 Identify three common misconceptions and myths related to the computer?</p> <p>4.33 For three case situations, describe violations of privacy, fraudulent or criminal uses of computers?</p> <p>4.34 Give three examples of the impact computers may have on society?</p>	
<p>5. CAREER EXPLORATION</p> <p>5.1. <u>Preparation</u></p> <p>5.2 <u>Choice</u></p>	<p>List entry-level qualifications required for data processing employment?</p> <p>Identify sources of education for data processing careers?</p> <p>List careers in data processing?</p>	<p>5.11 List entry-level qualifications for data processing employment?</p> <p>5.12 List educational opportunities for advanced study in data processing?</p> <p>5.21 Match a list of job titles with job descriptions and entry-level requirements?</p>	

## SURVEY OF DATA PROCESSING (6611, 6612)

Topical Outline	Enabling Competencies	Terminal Competencies	Ref.
<p>5.3 <u>Emerging Occupations</u></p>	<p>CAN THE STUDENT:</p> <p>Match operations performed with data processing job titles?</p> <p>Match job titles with entry-level requirements?</p> <p>Match individual abilities and skills with entry-level requirements?</p> <p>Construct career ladders for data processing jobs?</p> <p>List examples of new computer applications?</p> <p>Identify career opportunities resulting from new computer applications?</p>	<p>CAN THE STUDENT:</p> <p>5.22 Construct a personal career ladder for two positions?</p> <p>5.3 Give examples of new computer applications that will provide future career opportunities?</p>	
<p>6. PROGRAMMING CONCEPTS</p> <p>6.1 <u>Procedures</u></p> <p>6.2 <u>Problem-Solving Techniques</u></p>	<p>Describe the steps for preparing a program?</p> <p>Describe the steps needed to solve a problem?</p> <p>Describe other problem-solving tools including algorithms, input-</p>	<p>6.1 Sequence the steps for preparing a program?</p> <p>6.2 Prepare a detailed program flowchart or other logical solution for a given set of problem specifications?</p>	<p>P16</p> <p>P17</p>



SURVEY OF DATA PROCESSING (6611, 6612)

Topical Outline	Enabling Competencies	Terminal Competencies	Ref.
	<p>CAN THE STUDENT:</p> <p>processing, output charts, and pseudo-coding?</p> <p>Identify symbols and rules for flowcharting?</p> <p>Given job specification, I/O record layouts, and logical solution sheets, develop a logic sequence for coding a program?</p>	<p>CAN THE STUDENT:</p>	
<p>6.3 <u>Code</u></p>	<p>Given logical solution sheets, program specifications, data record layouts, programming reference manuals, and coding sheets, code applications program?</p> <p>Given a program with errors and verified documentation, desk-check and correct program syntax error(s)?</p>	<p>6.3 Code from a logic sequence an application program using a high-level computer language?</p>	<p>P21</p>
<p>6.4 <u>Test</u></p>	<p>Given program specifications, logic sequence, I/O record layouts, listing of the source program, test data, and completed coding sheets for source program, desk-check the logical validity of a source program prior to compilation or interpretation?</p> <p>Compile or interpret a source program?</p>	<p>6.4 Test the validity of an application program given appropriate test data?</p>	<p>P32, 33, 34</p>

## SURVEY OF DATA PROCESSING (6611, 6612)

Typical Outline	Enabling Competencies	Terminal Competencies	Ref.
<p>6.5 <u>Documentation</u></p>	<p>CAN THE STUDENT:</p> <p>Correct syntax errors from a compilation or interpretation listing?</p> <p>Verify text output data with program specifications for compliance?</p> <p>Given record layouts, program logic, sequence, and program specifications, write a documentation narrative?</p> <p>Complete input/output record layout forms?</p> <p>Given program requirements, related systems flowchart, source program listing, logic sequence forms, and job control set-up specifications, prepare console operator's run sheets?</p> <p>Given program and operation specifications, prepare a data control instructional worksheet?</p>	<p>CAN THE STUDENT:</p> <p>6.5 Document a program?</p>	<p>P38, 42, 44, 45</p>
<p>7. PROGRAMMING LANGUAGE: BASIC</p> <p>7.1 <u>Language Structure and Statements</u></p>	<p>Describe the functions of common BASIC statements?</p>	<p>7.11 Explain functions of commonly used BASIC statements?</p>	

SURVEY OF DATA PROCESSING (6611, 6612)

Topical Outline	Enabling Competencies	Terminal Competencies	Ref.
<p>7.2 <u>Systems Commands</u></p> <p>7.3 <u>List</u></p> <p>7.4 <u>Calculations</u></p>	<p>CAN THE STUDENT:</p> <p>Identify correctly written BASIC statements?</p> <p>Use systems commands at terminal?</p> <p>Use BASIC statements to code programs to input and list data on reports?</p> <p>Explain the hierarchy of operations?</p> <p>List and define the arithmetic operators?</p> <p>Use appropriate BASIC statements to code programs to perform addition, subtraction, multiplication, and division?</p>	<p>CAN THE STUDENT:</p> <p>7.12 Identify correctly written common BASIC statements?</p> <p>7.2 Use appropriate systems commands at a terminal?</p> <p>7.3 Code and run a BASIC program that will produce a listing?</p> <p>7.4 Code and run a BASIC program that will perform calculations on given data?</p>	
<p>7.5 <u>Functions and Subroutines</u></p>	<p>Distinguish between programmer-supplied and computer-generated functions?</p> <p>Explain the functions of subroutines in programming?</p> <p>Use BASIC statements for writing subroutines?</p> <p>Use computer-generated functions?</p>	<p>7.51 Code and run a BASIC program using one or more subroutines?</p> <p>7.52 Code and run a BASIC program using one or more computer-generated functions?</p>	

## SURVEY OF DATA PROCESSING (6611, 6612)

Topical Outline	Enabling Competencies	Terminal Competencies	Ref:
7.6 <u>Single-Level Tables</u>	<p>CAN THE STUDENT:</p> <p>Identify the elements of an array?</p> <p>Explain the use of a single-level tables?</p> <p>Use BASIC statements to code programs to produce single-level tables?</p>	<p>CAN THE STUDENT:</p> <p>7.6 Code and run a BASIC program that will produce a single-level table?</p>	
7.7 <u>Minor, Intermediate, and Final Totals</u>	<p>Identify minor, intermediate, and final totals on a computer print-out?</p> <p>Explain the logic of producing minor, intermediate, and final totals?</p> <p>Use BASIC statements to code programs to produce minor, intermediate, and final totals?</p>	<p>7.7 Code and run a BASIC program that will produce a report with minor, intermediate, and final totals?</p>	
7.8 <u>Disk Files</u>	<p>Differentiate between random access and sequential files?</p> <p>Use BASIC statements to code programs to read and process data from sequential disk files?</p> <p>Use BASIC statements to read and process data from random access disk files?</p>	<p>7.81 Code and run a BASIC program that will read and process data from a sequential disk file?</p> <p>7.82 Code and run a BASIC program that will read and process data from a random access disk file?</p>	



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**SURVEY OF DATA PROCESSING (6611, 6612)**

Topical Outline	Personal Employability Competencies
<p><b>8. PERSONAL EMPLOYABILITY SKILLS AND KNOWLEDGES</b></p> <p><b>8.1 <u>Future Business Leaders of America</u></b></p> <p><b>8.2 <u>Organizational Skills</u></b></p> <p><b>8.3 <u>Human Relations Skills</u></b></p> <p><b>8.4 <u>Responsibility</u></b></p>	<p>DOES THE STUDENT:</p> <p>8.1 Join and participate in local, regional, and state activities of the Future Business Leaders of America?</p> <p>8.21 Organize work materials for best use of time?</p> <p>8.22 Plan work efficiently to meet deadlines?</p> <p>8.23 Maintain an uncluttered area in and around desk?</p> <p>8.31 Evaluate own performance realistically?</p> <p>8.32 Work harmoniously with others on a group assignment?</p> <p>8.33 Demonstrate attitudes of respect and cooperation with peers?</p> <p>8.34 Accept constructive criticism in a positive manner?</p> <p>8.35 Exhibit self-control in contributing to class discussions?</p> <p>8.41 Exhibit traits which demonstrate responsibility including bringing proper materials to class, productive use of time, and economic use of supplies?</p> <p>8.42 Attend class regularly?</p> <p>8.43 Arrive on time?</p> <p>8.44 Exhibit persistence, and initiative in completing assignments?</p>

## SURVEY OF DATA PROCESSING (6611, 6612)

Topical Outline

Personal Employability Competencies

DOES THE STUDENT:

8.45 Follow oral and written instructions in completing assignments?

8.46 Identify personal responsibilities within a group assignment and follow through to completion?