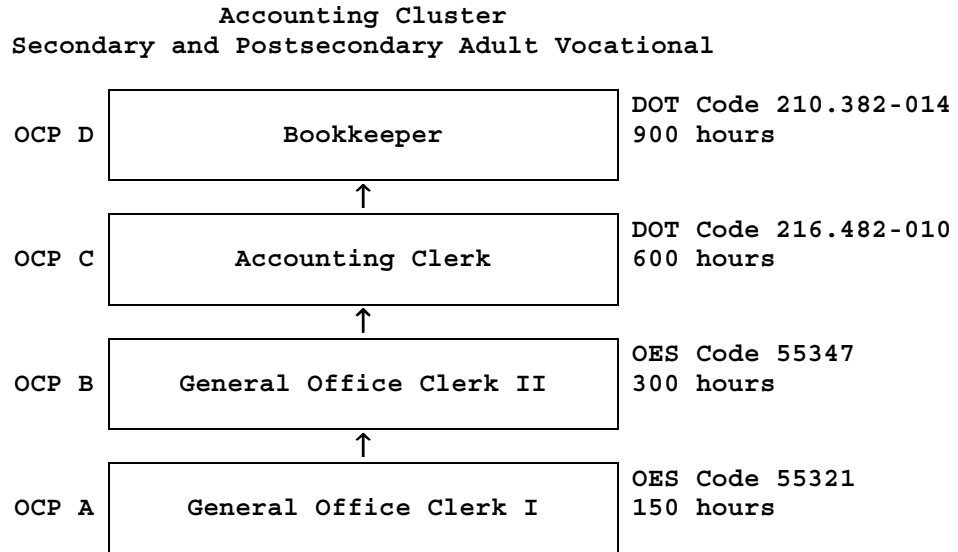


point may either continue with the training program or exit as an occupational completer.

The following diagram illustrates the Accounting Operations program structure:



When offered at the secondary level, this program consists of the following courses which include the Business Technology Education Core:

Business Technology Education Core
8209020 - Business Systems and Technology 1
8209030 - Business Systems and Technology 2

8203310 - Accounting Applications 1
8203320 - Accounting Applications 2
8203330 - Accounting Applications 3
8203340 - Accounting Applications 4

III. **LABORATORY ACTIVITIES:** Laboratory activities are an integral part of this program and include the use of keyboarding systems, calculators, computers, spreadsheet and accounting software, and peripheral equipment.

IV. **SPECIAL NOTES:** Future Business Leaders of America (Secondary), Phi Beta Lambda (Postsecondary), and Business Professionals of America are the appropriate Career and Technical Student Organizations (CTSO) for providing leadership training and for reinforcing specific career and technical skills. Career and Technical Student Organizations, when provided, shall be an integral part of the career and technical instructional program, and the activities of such organizations are defined as part of the curriculum in accordance with Rule 6A-6.065, FAC.

Cooperative training - OJT is appropriate for this program. Whenever cooperative training - OJT is offered, the following are required for each student: a training plan, signed by the student, teacher, and employer, which includes instructional objectives and a list of on-the-job and in-school learning experiences; a workstation that reflects equipment, skills, and tasks that are relevant to the occupation which the student has chosen as a career goal. The student must receive compensation for work performed.

In accordance with Rule 6A-10.040, FAC., the minimum basic skills grade levels required for postsecondary adult vocational students is: Mathematics 9.0, Language 9.0, Reading 9.0. These grade level numbers correspond to a grade equivalent score obtained on a state designated basic skills examination.

This program may be offered in courses. Vocational credit shall be awarded to the student on a transcript in accordance with Section 230.643 F.S.

The standard length of this program is 900 hours.

To be transferable statewide between institutions, this program must have been reviewed, and a "transfer value" assigned the curriculum content by the appropriate Statewide Course Numbering System discipline committee. This does not preclude institutions from developing specific program or course articulation agreements with each other.

When a secondary student with a disability is enrolled in a vocational class with modifications to the curriculum framework, the particular outcomes and student performance standards which the student must master to earn credit must be specified on an individual basis. The job or jobs for which the student is being trained should be reflected in the student's desired postschool outcome statement on the Transition Individual Educational Plan (Transition IEP).

SCANS Competencies: Instructional strategies for this program must include methods that require students to identify, organize, and use resources appropriately; to work with each other cooperatively and productively; to acquire and use information; to understand social, organizational, and technological systems; and to work with a variety of tools and equipment. Instructional strategies must also incorporate the methods to improve students' personal qualities and high-order thinking skills.

Equipment List: A generic equipment list is available for this program.

- V. **INTENDED OUTCOMES:** After completion of the following outcomes, the student will be able to:

OCCUPATIONAL COMPLETION POINT - DATA CODE A
GENERAL OFFICE CLERK I - OES Code 55321

- 01.0 Demonstrate knowledge, skill, and application of information systems to accomplish job objectives and enhance workplace performance. Apply ergonomic principles applicable to the configuration of computer workstations. [Student Performance Standards: 01.01, 01.02, 01.03, 01.04, 01.05, 01.06, 01.07, 01.08.]
- 02.0 Use technology to enhance communications in technical reading, writing, speaking, listening, and viewing. [Student Performance Standards: 02.01, 02.02, 02.03, 02.04, 02.05.]
- 03.0 Use technology to apply and enhance communication skills in technical reading, writing. [Student Performance Standards: 03.01, 03.02, 03.03, 03.04, 03.05, 03.06.]
- 04.0 Develop an awareness of management functions and organizational structures as they relate to today's workplace and employer/employee roles. Demonstrate initiative, courtesy, loyalty, honesty, cooperation, and punctuality as a team member. [Student Performance Standards: 04.01, 04.02, 04.03.]

- 05.0 Practice quality performance in the learning environment and the workplace. [Student Performance Standards: 05.01, 05.02.]
- 06.0 Incorporate appropriate leadership and supervision techniques, customer service strategies, and standards of personal ethics to accomplish job objectives and enhance workplace performance. [Student Performance Standards: 06.01, 06.02, 06.03.]
- 07.0 Apply mathematical operations and processes as well as financial planning strategies to commonly occurring situations in the workplace to accomplish job objectives and enhance workplace performance. [Student Performance Standards: 07.01, 07.02, 07.03.]
- 08.0 Assess personal strengths and weaknesses as they relate to job objectives, career exploration, personal development, and life goals. [Student Performance Standards: 08.01, 08.02, 08.03.]
- 09.0 Incorporate knowledge gained from individual assessment and job/career exploration to design an individual career plan that reflects the transition from school to work, lifelong learning, and personal and professional goals. Experience work-based learning through job shadowing, mentoring, e-coaching, etc. [Student Performance Standards: 09.01, 09.02, 09.03, 09.04, 09.05, 09.06, 09.07, 09.08.]
- 10.0 Demonstrate personal and interpersonal skills appropriate for the workplace. [Student Performance Standards: 10.01, 10.02, 10.03.]
- 11.0 Perform office functions and responsibilities to accomplish job objectives and enhance workplace performance. [Student Performance Standards: 11.01, 11.02.]

OCCUPATIONAL COMPLETION POINT - DATA CODE B
GENERAL OFFICE CLERK II - OES Code 55347

- 01.0 Demonstrate knowledge, skill, and application of information systems to accomplish job objectives and enhance workplace performance. [Student Performance Standards: 01.07, 01.08, 01.09, 01.10, 01.11, 01.12.]
- 02.0 Apply communication skills (reading, writing, speaking, listening, and viewing) in a courteous, concise, and correct manner on personal and professional levels. [Student Performance Standards: 02.07, 02.08, 02.09.]
- 03.0 Use technology to enhance the effectiveness of communications in order to accomplish job objectives and enhance workplace performance. [Student Performance Standards: 03.04, 03.05, 03.06, 03.08, 03.09, 03.10.]
- 04.0 Use information to accomplish job objectives and enhance workplace performance. [Student Performance Standards: 04.03.]
- 05.0 Analyze current and emerging workplace trends and issues and determine potential impact on career and job objectives and workplace performance. [Student Performance Standards: 05.03, 05.04.]
- 06.0 Develop an awareness of management functions and organizational structures as they relate to today's workplace and employer/employee roles. [Student Performance Standards: 06.03, 06.04.]
- 07.0 Practice quality performance in the learning environment and the workplace. [Student Performance Standards: 07.03, 07.04.]
- 08.0 Incorporate appropriate leadership and supervision techniques, customer service strategies, and standards of personal ethics to accomplish job objectives and enhance workplace performance. [Student Performance Standards: 08.04, 08.05.]
- 09.0 Apply mathematical operations and processes as well as financial planning strategies to commonly occurring situations in the workplace to accomplish job objectives and enhance workplace performance. [Student Performance Standards: 09.05.]

- 10.0 Assess personal strengths and weaknesses as they relate to job objectives, career exploration, personal development, and life goals. [Student Performance Standards: 10.03, 10.04.]
- 11.0 Incorporate knowledge gained from individual assessment and job/career exploration to design an individual career plan that reflects the transition from school to work, lifelong learning, and personal and professional goals. [Student Performance Standards: 11.05, 11.06, 11.07.]
- 12.0 Demonstrate human relations/interpersonal skills appropriate for the workplace. [12.01, 12.02.]
- 13.0 Perform office functions and responsibilities to accomplish job objectives and enhance workplace performance. [13.01.]

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ACCOUNTING CLERK - DOT Code 216.482-010

- 02.0 Apply communication skills (reading, writing, speaking, listening, and viewing) in a courteous, concise, and correct manner on personal and professional levels. [Student Performance Standards: 02.15, 02.16, 02.17.]
- 04.0 Use information to accomplish job objectives and enhance workplace performance. [Student Performance Standards: 04.05.]
- 06.0 Develop an awareness of management functions and organizational structures as they relate to today's workplace and employer/employee roles. [Student Performance Standards: 06.05, 06.06.]
- 07.0 Practice quality performance in the learning environment and the workplace. [Student Performance Standards: 07.07, 07.08.]
- 08.0 Incorporate appropriate leadership and supervision techniques, customer service strategies, and standards of personal ethics to accomplish job objectives and enhance workplace performance. [Student Performance Standards: 08.06, 08.13, 08.14, 08.15.]
- 09.0 Apply mathematical operations and processes as well as financial planning strategies to commonly occurring situations in the workplace to accomplish job objectives and enhance workplace performance. [Student Performance Standard: 09.06.]
- 10.0 Assess personal strengths and weaknesses as they relate to job objectives, career exploration, personal development, and life goals. [Student Performance Standard: 10.05.]
- 12.0 Demonstrate human relations/interpersonal skills appropriate for the workplace. [Student Performance Standard: 12.04.]
- 20.0 Participate in work-based learning experiences. [Student Performance Standards: 20.20, 20.21, 20.22.]
- 21.0 Apply accounting principles and concepts to the performance of accounting activities. [Student Performance Standards: 21.01, 21.02, 21.03, 21.04, 21.05, 21.06, 21.07, 21.16.]
- 22.0 Apply accounting principles and concepts using appropriate technology. [Student Performance Standards: 22.01, 22.02.]

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BOOKKEEPER - DOT Code 210.382-014

- 02.0 Apply communication skills (reading, writing, speaking, listening, and viewing) in a courteous, concise, and correct manner on personal and professional levels. [Student Performance Standard: 02.18.]
- 03.0 Use technology to enhance the effectiveness of communications in order to accomplish job objectives and enhance workplace performance. [Student Performance Standard: 03.12.]

- 06.0 Develop an awareness of management functions and organizational structures as they relate to today's workplace and employer/employee roles. [Student Performance Standards: 06.06, 06.07, 06.08.]
- 07.0 Practice quality performance in the learning environment and the workplace. [Student Performance Standards: 07.06, 07.09.]
- 08.0 Incorporate appropriate leadership and supervision techniques, customer service strategies, and standards of personal ethics to accomplish job objectives and enhance workplace performance. [Student Performance Standards: 08.12, 08.16.]
- 09.0 Apply mathematical operations and processes as well as financial planning strategies to commonly occurring situations in the workplace to accomplish job objectives and enhance workplace performance. [Student Performance Standard: 09.06.]
- 12.0 Demonstrate human relations/interpersonal skills appropriate for the workplace. [Student Performance Standard: 12.04.]
- 20.0 Participate in work-based learning experiences. [Student Performance Standards: 20.20, 20.21, 20.23, 20.24.]
- 21.0 Apply accounting principles and concepts to the performance of accounting activities. [Student Performance Standards: 21.01, 21.08, 21.09, 21.10, 21.11, 21.12, 21.13, 21.14, 21.15.]
- 22.0 Apply accounting principles and concepts using appropriate technology. [Student Performance Standard: 22.03.]

July 2001

Florida Department of Education
STUDENT PERFORMANCE STANDARDS

Program Title: Accounting Operations Program
Secondary Number: 8203300
Postsecondary Number: B070100

OCCUPATIONAL COMPLETION POINT - DATA CODE A
GENERAL OFFICE CLERK I - OES 55321

INFORMATION SYSTEMS

- 01.0 DEMONSTRATE KNOWLEDGE, SKILL, AND APPLICATION OF INFORMATION SYSTEMS TO ACCOMPLISH JOB OBJECTIVES AND ENHANCE WORKPLACE PERFORMANCE. APPLY ERGONOMIC PRINCIPLES APPLICABLE TO THE CONFIGURATION OF COMPUTER WORKSTATIONS.-The student will be able to:
- 01.01 Develop keyboarding skills to enter and manipulate text and data. LA.B.1.4.3
 - 01.02 Describe and use current and emerging computer technology and software to perform personal and business related tasks. LA.B.2.4.4
 - 01.03 Identify and describe communications and networking systems used in workplace environments.
 - 01.04 Use reference materials such as on-line help, vendor bulletin boards, tutorials, and manuals available for application software. LA.B.2.4.4, LA.A.2.4.6
 - 01.05 Demonstrate basic file management skills. LA.A.2.4.2, LA.B.2.4.4, LA.B.2.4.6
 - 01.06 Troubleshoot problems with computer software, hardware, peripherals, and other office equipment. LA.D.2.4.4
 - 01.07 Describe ethical issues and problems associated with computers and information systems.
 - 01.08 Apply ergonomic principles applicable to the configuration of computer workstations.

WORKPLACE COMMUNICATIONS

- 02.0 USE TECHNOLOGY TO APPLY AND ENHANCE COMMUNICATION SKILLS IN TECHNICAL READING, WRITING, SPEAKING, LISTENING, AND VIEWING-The student will be able to:
- 02.01 Select and use appropriate modes of communication for specific job and work situations. LA.B.2.4.4
 - 02.02 Organize ideas and communicate oral and written messages appropriate to listeners and situations in workplace and business environments. LA.B.2.4.2
 - 02.03 Use listening, speaking, and nonverbal skills and strategies to communicate effectively with supervisors, co-workers, and customers. LA.C.1.4.1, LA.C.3.4.1, HE.B.3.4.1
 - 02.04 Select and use standard written business communication formats. LA.B.1.4.1, LA.B.1.4.3
 - 02.05 Use professional business vocabulary appropriate for entry-level jobs in business environments. LA.A.1.4.3
- 03.0 USE TECHNOLOGY TO APPLY AND ENHANCE COMMUNICATION SKILLS IN TECHNICAL READING, WRITING -The student will be able to:

- 03.01 Select and use word processing software and accompanying features to enhance written business communications. LA.B.1.4.1
- 03.02 Use the writing process to create/edit business documents appropriate to the subject matter, purpose, and audience. LA.B.1.4.1, LA.B.1.4.2, LA.B.1.4.3
- 03.03 Use database, spreadsheet, presentation software, scheduling, and integrated software packages to enhance communications. LA.B.2.4.1, LA.B.2.4.2
- 03.04 Explore and demonstrate effective and efficient use of telecommunications systems including telephone techniques for handling incoming and placing outgoing business calls. LA.B.1.4.3
- 03.05 Use computer networks (e.g., Internet, on-line databases, e-mail) to facilitate collaborative or individual learning and communication.
- 03.06 Respond to and utilize information derived from multiple sources (e.g., written documents, instructions, e-mail, voice mail) to solve business problems and complete business tasks.

MANAGEMENT

04.0 DEVELOP AN AWARENESS OF MANAGEMENT FUNCTIONS AND ORGANIZATIONAL STRUCTURES AS THEY RELATE TO TODAY'S WORKPLACE AND EMPLOYER/EMPLOYEE ROLES. DEMONSTRATE INITIATIVE, COURTESY, LOYALTY, HONESTY, COOPERATION AND PUNCTUALITY AS A TEAM MEMBER—The student will be able to:

- 04.01 Explore, design, implement, and evaluate organizational structures and cultures for managing project teams.
- 04.02 Explore and demonstrate an awareness of current trends in business and the employee's role in maintaining productive business environments in today's global workplace.
- 04.03 Collaborate with individuals and teams to complete tasks and solve business-related problems and demonstrate initiative, courtesy, loyalty, honesty, cooperation, and punctuality as a team member.

CURRENT TRENDS/ISSUES IN THE WORKPLACE

05.0 PRACTICE QUALITY PERFORMANCE IN THE LEARNING ENVIRONMENT AND THE WORKPLACE—The student will be able to:

- 05.01 Assess personal, peer, and group performance and identify and implement strategies for improvement (e.g., organizational skills, note taking/outlining, advance organizers, reasoning skills, problem-solving and decision-making skills).
- 05.02 Develop criteria for assessing products and processes that incorporate effective business practices (e.g., time management, productivity, total quality management).

MANAGEMENT

06.0 INCORPORATE APPROPRIATE LEADERSHIP AND SUPERVISION TECHNIQUES, CUSTOMER SERVICE STRATEGIES, AND STANDARDS OF PERSONAL ETHICS TO ACCOMPLISH JOB OBJECTIVES AND ENHANCE WORKPLACE PERFORMANCE—The student will be able to:

- 06.01 Demonstrate an awareness of quality service and the personal and professional standards required to establish an effective service-based culture in the workplace, business, or learning environment.
- 06.02 Identify, analyze, and implement managerial skills necessary for maintaining a high quality work environment, goals, and strategic planning in business settings.

06.03 Follow accepted rules, regulations, policies, procedures, processes, and workplace safety.

COMPUTATION AND FINANCE

07.0 APPLY MATHEMATICAL OPERATIONS AND PROCESSES AS WELL AS FINANCIAL PLANNING STRATEGIES TO COMMONLY OCCURRING SITUATIONS IN THE WORKPLACE AND TO ACCOMPLISH JOB OBJECTIVES AND ENHANCE WORKPLACE PERFORMANCE—The student will be able to:

- 07.01 Analyze, interpret, compile and demonstrate the ability to present/communicate data in understandable and measurable terms using common statistical procedures. MA.E.1.4.1, MA.E.A.4.2
- 07.02 Use common standards of measurement including the metric system in solving work-related or business problems (e.g., length, weight, currency, time). MA.B.3.4.1
- 07.03 Select and use the correct mathematical processes and tools to solve complex problem settings that are typical of business settings and use formulas when appropriate. MA.A.3.4.3

JOB READINESS AND CAREER DEVELOPMENT

08.0 ASSESS PERSONAL STRENGTHS AND WEAKNESSES AS THEY RELATE TO JOB OBJECTIVES, CAREER EXPLORATION, PERSONAL DEVELOPMENT, AND LIFE GOALS—The student will be able to:

- 08.01 Assess, analyze and reassess individual talents, aptitudes, interests, and personal characteristics as they relate to potential future careers in business environments.
- 08.02 Use personal assessment tools to identify personal strengths and weaknesses related to learning and work environments.
- 08.03 Analyze job and career requirements and relate career interests to opportunities in the global economy.

09.0 INCORPORATE KNOWLEDGE GAINED FROM INDIVIDUAL ASSESSMENT AND JOB/CAREER EXPLORATION TO DESIGN AN INDIVIDUAL CAREER PLAN THAT REFLECTS THE TRANSITION FROM SCHOOL TO WORK, LIFELONG LEARNING, AND PERSONAL AND PROFESSIONAL GOALS. EXPERIENCE WORK-BASED LEARNING THROUGH JOB SHADOWING, MENTORING, E-COACHING, ETC.—The student will be able to:

- 09.01 Analyze personal skills and aptitudes in comparison with various business related job and career options.
- 09.02 Use career resources to develop an information base that reflects local and global business related occupations and opportunities for continuing education and workplace experience.
- 09.03 Demonstrate job-seeking skills required for entry-level employment (e.g., resume, application, interview, follow up). LA.C.3.4.4
- 09.04 Design, initiate, refine, and implement a plan to facilitate personal growth and skill development related to anticipated job requirements and career expectations.
- 09.06 Demonstrate an awareness of specific job requirements and career paths (e.g., requirements, characteristics needed) in business environments.
 - 09.07 Demonstrate an awareness of the potential impact of local and global trends on career plans and life goals.
 - 09.08 Experience work-based learning through volunteerism, job shadowing, mentoring, e-coaching, etc.

HUMAN RELATIONS/INTERPERSONAL SKILLS

10.0 DEMONSTRATE PERSONAL AND INTERPERSONAL SKILLS APPROPRIATE FOR THE WORKPLACE—The student will be able to:

- 10.01 Accept constructive criticism. SS.B.1.4.5
- 10.02 Apply appropriate strategies to manage and resolve conflict in work situations. LA.D.1.4.2, SS.B.1.4.5, HE.B.3.4.5
- 10.03 Demonstrate personal and interpersonal skills appropriate for the workplace (e.g., responsibility, dependability, punctuality, integrity, positive attitude, initiative, and respect for self and others, professional dress, etc.).

ADMINISTRATIVE OFFICE PROCEDURES

11.0 PERFORM OFFICE FUNCTIONS AND RESPONSIBILITIES TO ACCOMPLISH JOB OBJECTIVES AND ENHANCE WORKPLACE PERFORMANCE—The student will be able to:

- 11.01 Perform business tasks (e.g., filing and records management, scheduling, reprographics, mail handling, etc.). LA.A.2.4.4, LA.A.2.4.7, LA.A.2.4.8, LA.B.2.4.2
- 11.02 Demonstrate knowledge of ethical behavior in a business environment (e.g., confidentiality of information, employee right to know, hiring practices, plagiarism, copyright violations, sexual harassment, mission statement, code of ethics, etc.).

OCCUPATIONAL COMPLETION POINT - DATA CODE B

GENERAL OFFICE CLERK II - OES 55347

Intended outcomes of OCP A must be completed previously or concurrently.

INFORMATION SYSTEMS

01.0 DEMONSTRATE KNOWLEDGE, SKILL, AND APPLICATION OF INFORMATION SYSTEMS TO ACCOMPLISH JOB OBJECTIVES AND ENHANCE WORKPLACE PERFORMANCE—The student will be able to:

- 01.07 Enhance proficiency with touch keyboarding skills (speed and accuracy) to enter and manipulate data. LA.B.1.4.3
- 01.08 Use current and emerging computer technology and software to perform personal and business-related tasks, solve problems, and organize and communicate information. LA.B.2.4.4
- 01.09 Troubleshoot problems with computer hardware, peripherals, and other office equipment.
- 01.10 Use communications and networking systems to perform tasks and solve problems in business environments. LA.D.2.4.4
- 01.11 Describe ergonomic principles important to the configuration of computer workstations. HE.B.2.4.1
- 01.12 Describe ethical issues and problems associated with computers and information systems. LA.D.2.4.6

WORKPLACE COMMUNICATIONS

02.0 APPLY COMMUNICATION SKILLS (READING, WRITING, SPEAKING, LISTENING, AND VIEWING) IN A COURTEOUS, CONCISE, AND CORRECT MANNER ON PERSONAL AND PROFESSIONAL LEVELS—The student will be able to:

- 02.07 Select and use modes of communications appropriate to specific job and workplace situations. LA.B.2.4.4, LA.C.3.4.2, LA.C.1.4.3
- 02.08 Select and use standard written communication formats used for professional and business communication. LA.B.1.4.2, LA.B.1.4.3
- 02.09 Use professional business vocabulary appropriate for internal and

external communications in business environments. LA.B.2.4.2

03.0 USE TECHNOLOGY TO ENHANCE THE EFFECTIVENESS OF COMMUNICATIONS IN ORDER TO ACCOMPLISH JOB OBJECTIVES AND ENHANCE WORKPLACE PERFORMANCE—The student will be able to:

- 03.03 Use the writing process to create business-related documents appropriate to the subject matter, purpose, and audience.
- 03.04 Revise and edit business-related documents to ensure correct grammar, spelling, punctuation, and format.
- 03.05 Use database, spreadsheet, and integrated software packages to enhance written business communications.
- 03.06 Use presentation software to enhance personal and professional communications.
- 03.08 Use computer networks (e.g., Internet, on-line databases, e-mail) to facilitate collaborative or individual learning and communication. LA.B.2.4.2, LA.B.2.4.4
- 03.09 Explore current and emerging telecommunication systems. LA.B.2.4.4
- 03.10 Discuss communication systems—cultural, organizational, technological, and interpersonal. LA.D.1.4.2

04.0 USE INFORMATION TO ACCOMPLISH JOB OBJECTIVES AND ENHANCE WORKPLACE PERFORMANCE—The student will be able to:

- 04.03 Respond to and utilize information derived from multiple sources (e.g., written documents, instructions, e-mail) to solve business problems and complete business tasks. LA.B.2.4.1, LA.A.2.4.8

CURRENT TRENDS/ISSUES IN THE WORKPLACE

05.0 ANALYZE CURRENT AND EMERGING WORKPLACE TRENDS AND ISSUES AND DETERMINE POTENTIAL IMPACT ON CAREER AND JOB OBJECTIVES AND WORKPLACE PERFORMANCE—The student will be able to:

- 05.03 Identify, define, and discuss current trends and issues that impact global and local business/workplace environments. SS.D.2.4.6, LA.D.2.4.1
- 05.04 Communicate (individually and in groups) current and emerging business trends and recommend strategies for controlling the impact of these trends on personal and professional levels.

MANAGEMENT

06.0 DEVELOP AN AWARENESS OF MANAGEMENT FUNCTIONS AND ORGANIZATIONAL STRUCTURES AS THEY RELATE TO TODAY'S WORKPLACE AND EMPLOYER/EMPLOYEE ROLES—The student will be able to:

- 06.03 Design, implement, and evaluate organizational structures for managing project teams.
- 06.04 Demonstrate an awareness of the employee's role in maintaining productive business environments in today's workplace.

07.0 PRACTICE QUALITY PERFORMANCE IN THE LEARNING ENVIRONMENT AND THE WORKPLACE—The student will be able to:

- 07.03 Routinely assess personal performance and identify and implement strategies for improvement.
- 07.04 Assess peers and/or group members' performance in order to develop and implement strategies for improvement.

08.0 INCORPORATE APPROPRIATE LEADERSHIP AND SUPERVISION TECHNIQUES, CUSTOMER

SERVICE STRATEGIES, AND STANDARDS OF PERSONAL ETHICS TO ACCOMPLISH JOB OBJECTIVES AND ENHANCE WORKPLACE PERFORMANCE—The student will be able to:

- 08.04 Develop and implement a plan for maintaining quality service and production in a workplace, business, or learning environment.
- 08.05 Facilitate focus group discussions regarding service, supervision, and ethical considerations that impact the workplace, business, or learning environment.

COMPUTATION AND FINANCE

09.0 APPLY MATHEMATICAL OPERATIONS AND PROCESSES AS WELL AS FINANCIAL PLANNING STRATEGIES TO COMMONLY OCCURRING SITUATIONS IN THE WORKPLACE TO ACCOMPLISH JOB OBJECTIVES AND ENHANCE WORKPLACE PERFORMANCE—The student will be able to:

- 09.05 Use common standards of measurement in solving work-related or business problems (e.g., length, weight, currency, time).
MA.A.3.4.3

JOB READINESS AND CAREER DEVELOPMENT

10.0 ASSESS PERSONAL STRENGTHS AND WEAKNESSES AS THEY RELATE TO JOB OBJECTIVES, CAREER EXPLORATION, PERSONAL DEVELOPMENT, AND LIFE GOALS—The student will be able to:

- 10.03 Analyze job and career requirements and relate career interests to opportunities in the global economy.
- 10.04 Reassess and analyze individual talents, interests, and personal characteristics and relate to desired career options.

11.0 INCORPORATE KNOWLEDGE GAINED FROM INDIVIDUAL ASSESSMENT AND JOB/CAREER EXPLORATION TO DESIGN AN INDIVIDUAL CAREER PLAN THAT REFLECTS THE TRANSITION FROM SCHOOL TO WORK, LIFELONG LEARNING, AND PERSONAL AND PROFESSIONAL GOALS--The student will be able to:

- 11.05 Refine and implement a plan to facilitate personal growth and skill development related to anticipated job requirements and career expectations.
- 11.06 Demonstrate an awareness of specific job requirements and career paths (e.g., requirements, characteristics needed) in business environments. LA.C.3.4.4
- 11.07 Demonstrate an awareness of the potential impact of local and global trends on career plans and life goals.

HUMAN RELATIONS/INTERPERSONAL SKILLS

12.0 DEMONSTRATE HUMAN RELATIONS/INTERPERSONAL SKILLS APPROPRIATE FOR THE WORKPLACE—The student will be able to:

- 12.01 Accept constructive criticism. SS.B.1.4.5
- 12.02 Apply appropriate strategies to manage conflict in work situations. LA.D.1.4.2, SS.B.1.4.5, HE.B.3.4.5

ADMINISTRATIVE OFFICE PROCEDURES

13.0 PERFORM OFFICE FUNCTIONS AND RESPONSIBILITIES TO ACCOMPLISH JOB OBJECTIVES AND ENHANCE WORKPLACE PERFORMANCE—The student will be able to:

- 13.01 Perform office tasks (e.g., filing and records management, scheduling, reprographics, and mail handling). LA.A.2.4.4, LA.A.2.4.6, LA.A.2.4.7, LA.A.2.4.8, LA.B.2.4.2, LA.C.3.4.2
- 13.02 Demonstrate effective telephone techniques and procedures for handling incoming calls and placing outgoing calls.
- 13.03 Demonstrate knowledge of ethical behavior in a business environment (e.g., confidentiality of information, employee right to know, hiring practices).

OCCUPATIONAL COMPLETION POINT - DATA CODE C
ACCOUNTING CLERK - DOT 216.482-010

Intended outcomes of OCP A and OCP B must be completed previously or concurrently.

WORKPLACE COMMUNICATIONS

02.00 APPLY COMMUNICATION SKILLS (READING, WRITING, SPEAKING, LISTENING, AND VIEWING) IN A COURTEOUS, CONCISE, AND CORRECT MANNER ON PERSONAL AND PROFESSIONAL LEVELS—The student will be able to:

- 02.15 Organize ideas and communicate oral and written messages appropriate to an accounting environment.
- 02.16 Collaborate with individuals and teams to complete tasks and solve accounting problems.
- 02.17 Identify, define, and discuss professional accounting terminology appropriate for internal and external communications in an accounting environment.

04.00 USE INFORMATION TO ACCOMPLISH JOB OBJECTIVES AND ENHANCE WORKPLACE PERFORMANCE—The student will be able to:

- 04.05 Gather information, extract key elements, analyze the impact of the data, and develop an appropriate solution.

MANAGEMENT

06.00 DEVELOP AN AWARENESS OF MANAGEMENT FUNCTIONS AND ORGANIZATIONAL STRUCTURES AS THEY RELATE TO TODAY'S WORKPLACE AND EMPLOYER/EMPLOYEE ROLES—The student will be able to:

- 06.05 Demonstrate an awareness of the roles and responsibilities of employees within the organization of an accounting department.
- 06.06 Participate as an active team leader and/or team member.

07.00 PRACTICE QUALITY PERFORMANCE IN THE LEARNING ENVIRONMENT AND THE WORKPLACE—The student will be able to:

- 07.07 Apply appropriate organizational skills to manage time and resources.
- 07.08 Perform tasks accurately, completely, and with attention to detail on a consistent basis.

08.00 INCORPORATE APPROPRIATE LEADERSHIP AND SUPERVISION TECHNIQUES, CUSTOMER SERVICE STRATEGIES, AND STANDARDS OF PERSONAL ETHICS TO ACCOMPLISH JOB OBJECTIVES AND ENHANCE WORKPLACE PERFORMANCE—The student will be able to:

- 08.06 Develop and implement a plan for maintaining quality service and production in an accounting and business environment.

- 08.13 Project a professional image through appropriate business attire, ethical behavior, personal responsibility, flexibility, and respect for confidentiality.
- 08.14 Follow accepted rules, regulations, policies, and workplace safety.
- 08.15 Model customer service principles in communicating with others both within and outside of the organization (e.g., customers, suppliers, auditors, management).

COMPUTATION AND FINANCE

09.0 APPLY MATHEMATICAL OPERATIONS AND PROCESSES AS WELL AS FINANCIAL PLANNING STRATEGIES TO COMMONLY OCCURRING SITUATIONS IN THE WORKPLACE TO ACCOMPLISH JOB OBJECTIVES AND ENHANCE WORKPLACE PERFORMANCE—The student will be able to:

- 09.06 Apply appropriate mathematical processes to accounting applications.

JOB READINESS AND CAREER DEVELOPMENT

10.0 ASSESS PERSONAL STRENGTHS AND WEAKNESSES AS THEY RELATE TO JOB OBJECTIVES, CAREER EXPLORATION, PERSONAL DEVELOPMENT, AND LIFE GOALS—The student will be able to:

- 10.05 Analyze job and career requirements and relate career interests to opportunities in accounting occupations in the global economy.

HUMAN RELATIONS/INTERPERSONAL SKILLS

12.0 DEMONSTRATE HUMAN RELATIONS/INTERPERSONAL SKILLS APPROPRIATE FOR THE WORKPLACE—The student will be able to:

- 12.04 Practice appropriate interpersonal skills working with and for others.

WORK-BASED LEARNING

20.0 PARTICIPATE IN WORK-BASED LEARNING EXPERIENCES—The student will be able to:

- 20.20 Participate in work-based learning experiences in an accounting environment.
- 20.21 Discuss the application of accounting principles in an accounting environment.
- 20.22 Discuss the use of technology in an accounting environment.

ACCOUNTING

21.0 APPLY ACCOUNTING PRINCIPLES AND CONCEPTS TO THE PERFORMANCE OF ACCOUNTING ACTIVITIES—The student will be able to:

- 21.01 Demonstrate an understanding of the application of the full accounting cycle.
- 21.02 Prepare bank reconciliations.
- 21.03 Prepare and process voucher forms.
- 21.04 Prepare and process cash receipts.
- 21.05 Establish and maintain petty cash.
- 21.06 Prepare and maintain payroll records.
- 21.07 Develop an awareness of internal control systems.
- 21.16 Prepare and process cash disbursements.

22.0 APPLY ACCOUNTING PRINCIPLES AND CONCEPTS USING APPROPRIATE TECHNOLOGY—The student will be able to:

- 22.01 Use spreadsheet and accounting software to maintain accounting records.
- 22.02 Describe the differences between manual and computerized accounting systems.

OCCUPATIONAL COMPLETION POINT - DATA CODE D
BOOKKEEPER - DOT 210.382-014

Intended outcomes of OCP A, OCP B, and OCP C must be completed previously.

WORKPLACE COMMUNICATIONS

02.0 APPLY COMMUNICATION SKILLS (READING, WRITING, SPEAKING, LISTENING, AND VIEWING) IN A COURTEOUS, CONCISE, AND CORRECT MANNER ON PERSONAL AND PROFESSIONAL LEVELS—The student will be able to:

02.18 Use professional accounting terminology appropriate for internal and external communications in the accounting and business environment.

03.0 USE TECHNOLOGY TO ENHANCE THE EFFECTIVENESS OF COMMUNICATIONS IN ORDER TO ACCOMPLISH JOB OBJECTIVES AND ENHANCE WORKPLACE PERFORMANCE—The student will be able to:

03.12 Apply the writing process to the creation of accounting-related documents following designated business formats.

MANAGEMENT

06.0 DEVELOP AN AWARENESS OF MANAGEMENT FUNCTIONS AND ORGANIZATIONAL STRUCTURES AS THEY RELATE TO TODAY'S WORKPLACE AND EMPLOYER/EMPLOYEE ROLES—The student will be able to:

- 06.06 Participate as an active team leader and/or team member.
- 06.07 Compare and contrast the roles and responsibilities of employees within the organization of an accounting department.
- 06.08 Describe the accounting function within the organization.

07.0 PRACTICE QUALITY PERFORMANCE IN THE LEARNING ENVIRONMENT AND THE WORKPLACE—The student will be able to:

- 07.06 Assess subordinates' performance in order to develop and implement strategies for improvement.
- 07.08 Perform tasks accurately, completely, and with attention to detail on a consistent basis.
- 07.09 Think critically and make informed decisions.

08.0 INCORPORATE APPROPRIATE LEADERSHIP AND SUPERVISION TECHNIQUES, CUSTOMER SERVICE STRATEGIES, AND STANDARDS OF PERSONAL ETHICS TO ACCOMPLISH JOB OBJECTIVES AND ENHANCE WORKPLACE PERFORMANCE—The student will be able to:

- 08.12 Develop and implement a plan for maintaining quality service and production in an accounting environment.
- 08.16 Exhibit human resource skills (e.g., supervisory skills, interviewing skills, training, evaluation of employees).

COMPUTATION AND FINANCE

09.0 APPLY MATHEMATICAL OPERATIONS AND PROCESSES AS WELL AS FINANCIAL PLANNING STRATEGIES TO COMMONLY OCCURRING SITUATIONS IN THE WORKPLACE TO ACCOMPLISH JOB OBJECTIVES AND ENHANCE WORKPLACE PERFORMANCE—The student will be able to:

09.06 Apply appropriate mathematical processes to accounting applications.

HUMAN RELATIONS/INTERPERSONAL SKILLS

12.0 DEMONSTRATE HUMAN RELATIONS/INTERPERSONAL SKILLS APPROPRIATE FOR THE WORKPLACE—The student will be able to:

12.04 Practice appropriate interpersonal skills working with and for others.

WORK-BASED LEARNING

20.0 PARTICIPATE IN WORK-BASED LEARNING EXPERIENCES—The student will be able to:

20.20 Participate in work-based learning experiences in an accounting environment.

20.21 Discuss the application of accounting principles in an accounting environment.

20.23 Compare and contrast the software applications used in an accounting environment.

20.24 Discuss the management/supervisory skills needed in an accounting environment.

ACCOUNTING

21.0 APPLY ACCOUNTING PRINCIPLES AND CONCEPTS TO THE PERFORMANCE OF ACCOUNTING ACTIVITIES—The student will be able to:

21.08 Apply principles and concepts of the full accounting cycle to various types of entities.

21.09 Compare and contrast the cost of merchandise inventory using various inventory evaluation methods (e.g., LIFO, FIFO, weighted average, gross profit).

21.10 Analyze general ledger accounts and reconcile item analysis.

21.11 Classify and age accounts receivable and accounts payable.

21.12 Use appropriate schedules to record depreciation entries.

21.13 Interpret financial statement items.

21.14 Analyze transactions for accuracy and prepare appropriate correcting entries.

21.15 Prepare tax forms (e.g., payroll, sales) appropriate to the jurisdiction of local, state, and federal agencies.

22.0 APPLY ACCOUNTING PRINCIPLES AND CONCEPTS USING APPROPRIATE TECHNOLOGY—The student will be able to:

22.03 Select and use appropriate spreadsheet and accounting software to maintain accounting records.

July 2001

Florida Department of Education
STUDENT PERFORMANCE STANDARDS

Secondary Course Number: 8209020
Course Title: Business Systems and Technology 1
(Business Systems and Technology)
Course Credit: 1

COURSE DESCRIPTION:

This course is designed to provide a basic overview of current business and information systems and trends and to introduce students to the basic skills and foundations required for today's business environments. Emphasis is placed on developing proficiency with touch keyboarding and fundamental computer applications, so that they may be used as communication tools for enhancing personal and workplace proficiency in an information based society. After successful completion of this core course, students will have met Occupational Completion Point - Data Code A, General Office Clerk - OES 55321.

INFORMATION SYSTEMS

01.0 DEMONSTRATE KNOWLEDGE, SKILL, AND APPLICATION OF INFORMATION SYSTEMS TO ACCOMPLISH JOB OBJECTIVES AND ENHANCE WORKPLACE PERFORMANCE. APPLY ERGONOMIC PRINCIPLES APPLICABLE TO THE CONFIGURATION OF COMPUTER WORKSTATIONS.-The student will be able to:

- 01.01 Develop keyboarding skills to enter and manipulate text and data. LA.B.1.4.3
- 01.02 Describe and use current and emerging computer technology and software to perform personal and business related tasks. LA.B.2.4.4
- 01.03 Identify and describe communications and networking systems used in workplace environments.
- 01.04 Use reference materials such as on-line help, vendor bulletin boards, tutorials, and manuals available for application software. LA.B.2.4.4, LA.A.2.4.6
- 01.05 Demonstrate basic file management skills. LA.A.2.4.2, LA.B.2.4.4, LA.B.2.4.6
- 01.06 Troubleshoot problems with computer software, hardware, peripherals, and other office equipment. LA.D.2.4.4
- 01.07 Describe ethical issues and problems associated with computers and information systems.
- 01.08 Apply ergonomic principles applicable to the configuration of computer workstations.

WORKPLACE COMMUNICATIONS

02.0 USE TECHNOLOGY TO APPLY AND ENHANCE COMMUNICATION SKILLS IN TECHNICAL READING, WRITING, SPEAKING, LISTENING, AND VIEWING-The student will be able to:

- 02.01 Select and use appropriate modes of communication for specific job and work situations. LA.B.2.4.4

- 02.02 Organize ideas and communicate oral and written messages appropriate to listeners and situations in workplace and business environments. LA.B.2.4.2
 - 02.03 Use listening, speaking, and nonverbal skills and strategies to communicate effectively with supervisors, co-workers, and customers. LA.C.1.4.1, LA.C.3.4.1, HE.B.3.4.1
 - 02.04 Select and use standard written business communication formats. LA.B.1.4.1, LA.B.1.4.3
 - 02.05 Use professional business vocabulary appropriate for entry-level jobs in business environments. LA.A.1.4.3
- 03.0 USE TECHNOLOGY TO APPLY AND ENHANCE COMMUNICATION SKILLS IN TECHNICAL READING, WRITING –The student will be able to:
- 03.01 Select and use word processing software and accompanying features to enhance written business communications. LA.B.1.4.1
 - 03.02 Use the writing process to create/edit business documents appropriate to the subject matter, purpose, and audience. LA.B.1.4.1, LA.B.1.4.2, LA.B.1.4.3
 - 03.03 Use database, spreadsheet, presentation software, scheduling, and integrated software packages to enhance communications. LA.B.2.4.1, LA.B.2.4.2
 - 03.04 Explore and demonstrate effective and efficient use of telecommunications systems including telephone techniques for handling incoming and placing outgoing business calls. LA.B.1.4.3
 - 03.05 Use computer networks (e.g., Internet, on-line databases, e-mail) to facilitate collaborative or individual learning and communication.
 - 03.06 Respond to and utilize information derived from multiple sources (e.g., written documents, instructions, e-mail, voice mail) to solve business problems and complete business tasks.

MANAGEMENT

- 04.0 DEVELOP AN AWARENESS OF MANAGEMENT FUNCTIONS AND ORGANIZATIONAL STRUCTURES AS THEY RELATE TO TODAY'S WORKPLACE AND EMPLOYER/EMPLOYEE ROLES. DEMONSTRATE INITIATIVE, COURTESY, LOYALTY, HONESTY, COOPERATION AND PUNCTUALITY AS A TEAM MEMBER—The student will be able to:
- 04.01 Explore, design, implement, and evaluate organizational structures and cultures for managing project teams.
 - 04.02 Explore and demonstrate an awareness of current trends in business and the employee's role in maintaining productive business environments in today's global workplace.
 - 04.03 Collaborate with individuals and teams to complete tasks and solve business-related problems and demonstrate initiative, courtesy, loyalty, honesty, cooperation, and punctuality as a team member.

CURRENT TRENDS/ISSUES IN THE WORKPLACE

- 05.0 PRACTICE QUALITY PERFORMANCE IN THE LEARNING ENVIRONMENT AND THE WORKPLACE—The student will be able to:

- 05.01 Assess personal, peer, and group performance and identify and implement strategies for improvement (e.g., organizational skills, note taking/outlining, advance organizers, reasoning skills, problem-solving and decision-making skills).
- 05.02 Develop criteria for assessing products and processes that incorporate effective business practices (e.g., time management, productivity, total quality management).

MANAGEMENT

- 06.0 INCORPORATE APPROPRIATE LEADERSHIP AND SUPERVISION TECHNIQUES, CUSTOMER SERVICE STRATEGIES, AND STANDARDS OF PERSONAL ETHICS TO ACCOMPLISH JOB OBJECTIVES AND ENHANCE WORKPLACE PERFORMANCE—The student will be able to:
 - 06.01 Demonstrate an awareness of quality service and the personal and professional standards required to establish an effective service-based culture in the workplace, business, or learning environment.
 - 06.02 Identify, analyze, and implement managerial skills necessary for maintaining a high quality work environment, goals, and strategic planning in business settings.
 - 06.03 Follow accepted rules, regulations, policies, procedures, processes, and workplace safety.

COMPUTATION AND FINANCE

- 07.0 APPLY MATHEMATICAL OPERATIONS AND PROCESSES AS WELL AS FINANCIAL PLANNING STRATEGIES TO COMMONLY OCCURRING SITUATIONS IN THE WORKPLACE AND TO ACCOMPLISH JOB OBJECTIVES AND ENHANCE WORKPLACE PERFORMANCE—The student will be able to:
 - 07.01 Analyze, interpret, compile and demonstrate the ability to present/communicate data in understandable and measurable terms using common statistical procedures. MA.E.1.4.1, MA.E.A.4.2
 - 07.02 Use common standards of measurement including the metric system in solving work-related or business problems (e.g., length, weight, currency, time). MA.B.3.4.1
 - 07.03 Select and use the correct mathematical processes and tools to solve complex problem settings that are typical of business settings and use formulas when appropriate. MA.A.3.4.3

JOB READINESS AND CAREER DEVELOPMENT

- 08.0 ASSESS PERSONAL STRENGTHS AND WEAKNESSES AS THEY RELATE TO JOB OBJECTIVES, CAREER EXPLORATION, PERSONAL DEVELOPMENT, AND LIFE GOALS—The student will be able to:
 - 08.01 Assess, analyze and reassess individual talents, aptitudes, interests, and personal characteristics as they relate to potential future careers in business environments.
 - 08.02 Use personal assessment tools to identify personal strengths and weaknesses related to learning and work environments.
 - 08.03 Analyze job and career requirements and relate career interests to opportunities in the global economy.

10.0 INCORPORATE KNOWLEDGE GAINED FROM INDIVIDUAL ASSESSMENT AND JOB/CAREER EXPLORATION TO DESIGN AN INDIVIDUAL CAREER PLAN THAT REFLECTS THE TRANSITION FROM SCHOOL TO WORK, LIFELONG LEARNING, AND PERSONAL AND PROFESSIONAL GOALS. EXPERIENCE WORK-BASED LEARNING THROUGH JOB SHADOWING, MENTORING, E-COACHING, ETC. –The student will be able to:

- 09.01 Analyze personal skills and aptitudes in comparison with various business related job and career options.
- 09.02 Use career resources to develop an information base that reflects local and global business related occupations and opportunities for continuing education and workplace experience.
- 09.03 Demonstrate job-seeking skills required for entry-level employment (e.g., resume, application, interview, follow up). LA.C.3.4.4
- 09.04 Design, initiate, refine, and implement a plan to facilitate personal growth and skill development related to anticipated job requirements and career expectations.
- 09.06 Demonstrate an awareness of specific job requirements and career paths (e.g., requirements, characteristics needed) in business environments.
 - 09.09 Demonstrate an awareness of the potential impact of local and global trends on career plans and life goals.
 - 09.10 Experience work-based learning through volunteerism, job shadowing, mentoring, e-coaching, etc.

HUMAN RELATIONS/INTERPERSONAL SKILLS

10.0 DEMONSTRATE PERSONAL AND INTERPERSONAL SKILLS APPROPRIATE FOR THE WORKPLACE–The student will be able to:

- 10.01 Accept constructive criticism. SS.B.1.4.5
- 10.02 Apply appropriate strategies to manage and resolve conflict in work situations. LA.D.1.4.2, SS.B.1.4.5, HE.B.3.4.5
- 10.03 Demonstrate personal and interpersonal skills appropriate for the workplace (e.g., responsibility, dependability, punctuality, integrity, positive attitude, initiative, and respect for self and others, professional dress, etc.).

ADMINISTRATIVE OFFICE PROCEDURES

11.0 PERFORM OFFICE FUNCTIONS AND RESPONSIBILITIES TO ACCOMPLISH JOB OBJECTIVES AND ENHANCE WORKPLACE PERFORMANCE–The student will be able to:

- 11.01 Perform business tasks (e.g., filing and records management, scheduling, reprographics, mail handling, etc.). LA.A.2.4.4, LA.A.2.4.7, LA.A.2.4.8, LA.B.2.4.2
- 11.02 Demonstrate knowledge of ethical behavior in a business environment (e.g., confidentiality of information, employee right to know, hiring practices, plagiarism, copyright violations, sexual harassment, mission statement, code of ethics, etc.).

July 2001

Florida Department of Education
STUDENT PERFORMANCE STANDARDS

Secondary Course Number: 8209030
Course Title: Business Systems and Technology 2
Course Credit: 1

COURSE DESCRIPTION:

This course is designed to build upon the experiences and content of Business Systems and Technology 1 so that a fundamental core of knowledge, skills, and attitudes required for today's business environment is established. Emphasis is placed on developing proficiency with database, spreadsheet, presentation, and integrated software applications as tools for accomplishing business related job objectives and enhancing workplace performance. After successful completion of the Business Technology Education Core courses (Business Systems and Technology 1 and 2), students will have met Occupational Completion Point - Data Code B, General Office Clerk II - OES 55347.

INFORMATION SYSTEMS

01.0 DEMONSTRATE KNOWLEDGE, SKILL, AND APPLICATION OF INFORMATION SYSTEMS TO ACCOMPLISH JOB OBJECTIVES AND ENHANCE WORKPLACE PERFORMANCE—The student will be able to:

- 01.07 Enhance proficiency with touch keyboarding skills (speed and accuracy) to enter and manipulate data. LA.B.1.4.3
- 01.08 Use current and emerging computer technology and software to perform personal and business related tasks, solve problems, and organize and communicate information. LA.B.2.4.4
- 01.09 Troubleshoot problems with computer hardware, peripherals, and other office equipment. LA.D.2.4.4
- 01.10 Use communications and networking systems to perform tasks and solve problems in business environments.
- 01.11 Describe ergonomic principles important to the configuration of computer workstations. HE.B.2.4.1
- 01.12 Describe ethical issues and problems associated with computers and information systems. LA.D.2.4.6

WORKPLACE COMMUNICATIONS

02.0 APPLY COMMUNICATION SKILLS (READING, WRITING, SPEAKING, LISTENING, AND VIEWING) IN A COURTEOUS, CONCISE, AND CORRECT MANNER ON PERSONAL AND PROFESSIONAL LEVELS—The student will be able to:

- 02.07 Select and use modes of communications appropriate to specific job and workplace situations. LA.B.2.4.4, LA.C.3.4.2, LA.C.1.4.3
- 02.08 Select and use standard written communication formats used for professional and business communication. LA.B.1.4.2, LA.B.1.4.3
- 02.09 Use professional business vocabulary appropriate for internal and external communications in business environments. LA.B.2.4.2

03.0 USE TECHNOLOGY TO ENHANCE THE EFFECTIVENESS OF COMMUNICATIONS IN ORDER TO ACCOMPLISH JOB OBJECTIVES AND ENHANCE WORKPLACE

PERFORMANCE—The student will be able to:

- 03.03 Use the writing process to create business-related documents appropriate to the subject matter, purpose, and audience.
- 03.04 Revise and edit business-related documents to ensure correct grammar, spelling, punctuation, and format.
- 03.05 Use database, spreadsheet, and integrated software packages to enhance written business communications.
- 03.06 Use presentation software to enhance personal and professional communications.
- 03.08 Use computer networks (e.g., Internet, on-line databases, e-mail) to facilitate collaborative or individual learning and communication. LA.B.2.4.2, LA.B.2.4.4
- 03.09 Explore current and emerging telecommunication systems. LA.B.2.4.4
- 03.10 Discuss communication systems—cultural, organizational, technological, and interpersonal. LA.D.1.4.2

04.0 USE INFORMATION TO ACCOMPLISH JOB OBJECTIVES AND ENHANCE WORKPLACE PERFORMANCE—The student will be able to:

- 04.03 Respond to and utilize information derived from multiple sources (e.g., written documents, instructions, e-mail) to solve business problems and complete business tasks. LA.B.2.4.1, LA.A.2.4.8

CURRENT TRENDS/ISSUES IN THE WORKPLACE

05.0 ANALYZE CURRENT AND EMERGING WORKPLACE TRENDS AND ISSUES AND DETERMINE POTENTIAL IMPACT ON CAREER AND JOB OBJECTIVES AND WORKPLACE PERFORMANCE—The student will be able to:

- 05.03 Identify, define, and discuss current trends and issues that impact global and local business/workplace environments. SS.D.2.4.6, LA.D.2.4.1
- 05.04 Communicate (individually and in groups) current and emerging business trends and recommend strategies for controlling the impact of these trends on personal and professional levels.

MANAGEMENT

06.0 DEVELOP AN AWARENESS OF MANAGEMENT FUNCTIONS AND ORGANIZATIONAL STRUCTURES AS THEY RELATE TO TODAY'S WORKPLACE AND EMPLOYER/EMPLOYEE ROLES—The student will be able to:

- 06.03 Design, implement, and evaluate organizational structures for managing project teams.
- 06.04 Demonstrate an awareness of the employee's role in maintaining productive business environments in today's workplace.

07.0 PRACTICE QUALITY PERFORMANCE IN THE LEARNING ENVIRONMENT AND THE WORKPLACE—The student will be able to:

- 07.03 Routinely assess personal performance and identify and implement strategies for improvement.
- 07.04 Assess peers and/or group members' performance in order to develop and implement strategies for improvement.

08.0 INCORPORATE APPROPRIATE LEADERSHIP AND SUPERVISION TECHNIQUES,

CUSTOMER SERVICE STRATEGIES, AND STANDARDS OF PERSONAL ETHICS TO ACCOMPLISH JOB OBJECTIVES AND ENHANCE WORKPLACE PERFORMANCE—The student will be able to:

- 08.04 Develop and implement a plan for maintaining quality service and production in a workplace, business, or learning environment.
- 08.05 Facilitate focus group discussions regarding service, supervision, and ethical considerations that impact the workplace, business, or learning environment.

COMPUTATION AND FINANCE

09.0 APPLY MATHEMATICAL OPERATIONS AND PROCESSES AS WELL AS FINANCIAL PLANNING STRATEGIES TO COMMONLY OCCURRING SITUATIONS IN THE WORKPLACE TO ACCOMPLISH JOB OBJECTIVES AND ENHANCE WORKPLACE PERFORMANCE—The student will be able to:

- 09.05 Select and use the correct mathematical process to solve complex problem situations that are typical of business settings and use formulas when appropriate. MA.A.3.4.3

JOB READINESS AND CAREER DEVELOPMENT

10.0 ASSESS PERSONAL STRENGTHS AND WEAKNESSES AS THEY RELATE TO JOB OBJECTIVES, CAREER EXPLORATION, PERSONAL DEVELOPMENT, AND LIFE GOALS—The student will be able to:

- 10.03 Analyze job and career requirements and relate career interests to opportunities in the global economy.
- 10.04 Reassess and analyze individual talents, interests, and personal characteristics and relate to desired career options.

11.0 INCORPORATE KNOWLEDGE GAINED FROM INDIVIDUAL ASSESSMENT AND JOB/CAREER EXPLORATION TO DESIGN AN INDIVIDUAL CAREER PLAN THAT REFLECTS THE TRANSITION FROM SCHOOL TO WORK, LIFELONG LEARNING, AND PERSONAL AND PROFESSIONAL GOALS--The student will be able to:

- 11.05 Refine and implement a plan to facilitate personal growth and skill development related to anticipated job requirements and career expectations.
- 11.06 Demonstrate an awareness of specific job requirements and career paths (e.g., requirements, characteristics needed) in business environments. LA.C.3.4.4
- 11.07 Demonstrate an awareness of the potential impact of local and global trends on career plans and life goals.

HUMAN RELATIONS/INTERPERSONAL SKILLS

12.0 DEMONSTRATE HUMAN RELATIONS/INTERPERSONAL SKILLS APPROPRIATE FOR THE WORKPLACE—The student will be able to:

- 12.01 Accept constructive criticism. SS.B.1.4.5
- 12.02 Apply appropriate strategies to manage conflict in work situations. LA.D.1.4.2, SS.B.1.4.5, HE.B.3.4.5

ADMINISTRATIVE OFFICE PROCEDURES

13.0 PERFORM OFFICE FUNCTIONS AND RESPONSIBILITIES TO ACCOMPLISH JOB OBJECTIVES AND ENHANCE WORKPLACE PERFORMANCE—The student will be

able to:

- 13.01 Perform office tasks (e.g., filing and records management, scheduling, reprographics, and mail handling). LA.A.2.4.4, LA.A.2.4.6, LA.A.2.4.7, LA.A.2.4.8, LA.D.2.4.2, LA.C.3.4.2
- 13.02 Demonstrate effective telephone techniques and procedures for handling incoming calls and placing outgoing calls.
- 13.03 Demonstrate knowledge of ethical behavior in a business environment (e.g., confidentiality of information, employee right to know, hiring practices, etc.).

July 2001

Florida Department of Education
STUDENT PERFORMANCE STANDARDS

Secondary Course Number: 8203310
Course Title: Accounting Applications 1
Course Credit: 1

COURSE DESCRIPTION:

This course emphasizes double-entry accounting; methods and principles of recording business transactions; the preparation of various documents used in recording income, expenses, acquisition of assets, incurrence of liabilities, and changes in equity; and the preparation of financial statements. The use of computers is required. After successful completion of Accounting Applications 1 and 2, students will have met Occupational Completion Point - Data Code C, Accounting Clerk - DOT Code 216.482-010.

WORKPLACE COMMUNICATIONS

02.0 APPLY COMMUNICATION SKILLS (READING, WRITING, SPEAKING, LISTENING, AND VIEWING) IN A COURTEOUS, CONCISE, AND CORRECT MANNER ON PERSONAL AND PROFESSIONAL LEVELS—The student will be able to:

- 02.15 Organize ideas and communicate oral and written messages appropriate to an accounting environment.
- 02.16 Collaborate with individuals and teams to complete tasks and solve accounting problems.
- 02.17 Identify, define, and discuss professional accounting terminology appropriate for internal and external communications in an accounting environment.

04.0 USE INFORMATION TO ACCOMPLISH JOB OBJECTIVES AND ENHANCE WORKPLACE PERFORMANCE—The student will be able to:

- 04.05 Gather information, extract key elements, analyze the impact of the data, and develop an appropriate solution.

MANAGEMENT

06.0 DEVELOP AN AWARENESS OF MANAGEMENT FUNCTIONS AND ORGANIZATIONAL STRUCTURES AS THEY RELATE TO TODAY'S WORKPLACE AND EMPLOYER/EMPLOYEE ROLES—The student will be able to:

- 06.05 Demonstrate an awareness of the roles and responsibilities of employees within the organization of an accounting department.
- 06.06 Participate as an active team leader and/or team member.

07.0 PRACTICE QUALITY PERFORMANCE IN THE LEARNING ENVIRONMENT AND THE WORKPLACE—The student will be able to:

- 07.07 Apply appropriate organizational skills to manage time and resources.
- 07.08 Perform tasks accurately, completely, and with attention to detail a consistent basis.

08.0 INCORPORATE APPROPRIATE LEADERSHIP AND SUPERVISION TECHNIQUES, CUSTOMER SERVICE STRATEGIES, AND STANDARDS OF PERSONAL ETHICS TO

ACCOMPLISH JOB OBJECTIVES AND ENHANCE WORKPLACE PERFORMANCE—The student will be able to:

- 08.13 Project a professional image through appropriate business attire, ethical behavior, personal responsibility, flexibility, and respect for confidentiality.
- 08.14 Follow accepted rules, regulations, policies, and workplace safety.

COMPUTATION AND FINANCE

09.0 APPLY MATHEMATICAL OPERATIONS AND PROCESSES AS WELL AS FINANCIAL PLANNING STRATEGIES TO COMMONLY OCCURRING SITUATIONS IN THE WORKPLACE TO ACCOMPLISH JOB OBJECTIVES AND ENHANCE WORKPLACE PERFORMANCE—The student will be able to:

- 09.06 Apply appropriate mathematical processes to accounting applications.

JOB READINESS AND CAREER DEVELOPMENT

10.0 ASSESS PERSONAL STRENGTHS AND WEAKNESSES AS THEY RELATE TO JOB OBJECTIVES, CAREER EXPLORATION, PERSONAL DEVELOPMENT, AND LIFE GOALS—The student will be able to:

- 10.05 Analyze job and career requirements and relate career interests to opportunities in accounting occupations in the global economy.

HUMAN RELATIONS/INTERPERSONAL SKILLS

12.0 DEMONSTRATE HUMAN RELATIONS/INTERPERSONAL SKILLS APPROPRIATE FOR THE WORKPLACE—The student will be able to:

- 12.04 Practice appropriate interpersonal skills working with and for others.

WORK-BASED LEARNING

20.0 PARTICIPATE IN WORK-BASED LEARNING EXPERIENCES—The student will be able to:

- 20.20 Participate in work-based learning experiences in an accounting environment.
- 20.21 Discuss the application of accounting principles in an accounting environment.
- 20.22 Discuss the use of technology in an accounting environment.

ACCOUNTING

21.0 APPLY ACCOUNTING PRINCIPLES AND CONCEPTS TO THE PERFORMANCE OF ACCOUNTING ACTIVITIES—The student will be able to:

- 21.01 Demonstrate an understanding of the application of the full accounting cycle.
- 21.02 Prepare bank reconciliations.

22.0 APPLY ACCOUNTING PRINCIPLES AND CONCEPTS USING APPROPRIATE TECHNOLOGY—The student will be able to:

- 22.01 Use spreadsheet and accounting software to maintain accounting records.
- 22.02 Describe the differences between manual and computerized accounting systems.

**Florida Department of Education
STUDENT PERFORMANCE STANDARDS**

Secondary Course Number: 8203320
Course Title: Accounting Applications 2
Course Credit: 1

COURSE DESCRIPTION:

This course is designed to continue the study of accounting principles. The content includes voucher systems, cash receipts, petty cash, payroll records, and internal control systems. The use of computers is required. After successful completion of Accounting Applications 1 and 2, students will have met Occupational Completion Point - Data Code C, Accounting Clerk - DOT Code 216.482-010.

MANAGEMENT

06.0 DEVELOP AN AWARENESS OF MANAGEMENT FUNCTIONS AND ORGANIZATIONAL STRUCTURES AS THEY RELATE TO TODAY'S WORKPLACE AND EMPLOYER/EMPLOYEE ROLES—The student will be able to:

- 06.05 Demonstrate an awareness of the roles and responsibilities of employees within the organization of an accounting department.
- 06.06 Participate as an active team leader and/or team member.

08.0 INCORPORATE APPROPRIATE LEADERSHIP AND SUPERVISION TECHNIQUES, CUSTOMER SERVICE STRATEGIES, AND STANDARDS OF PERSONAL ETHICS TO ACCOMPLISH JOB OBJECTIVES AND ENHANCE WORKPLACE PERFORMANCE—The student will be able to:

- 08.06 Develop and implement a plan for maintaining quality service and production in an accounting and business environment.
- 08.15 Model customer service principles in communicating with others both within and outside of the organization (e.g., customers, suppliers, auditors, management).

WORK-BASED LEARNING

20.0 PARTICIPATE IN WORK-BASED LEARNING EXPERIENCES—The student will be able to:

- 20.20 Participate in work-based learning experiences in an accounting environment.
- 20.21 Discuss the application of accounting principles in an accounting environment.
- 20.22 Discuss the use of technology in an accounting environment.

ACCOUNTING

21.0 APPLY ACCOUNTING PRINCIPLES AND CONCEPTS TO THE PERFORMANCE OF ACCOUNTING ACTIVITIES—The student will be able to:

- 21.01 Demonstrate an understanding of the application of the full accounting cycle.
- 21.03 Prepare and process voucher forms.
- 21.04 Prepare and process cash receipts.
- 21.05 Establish and maintain petty cash.
- 21.06 Prepare and maintain payroll records.

- 21.07 Develop an awareness of internal control systems.
- 21.16 Prepare and process cash disbursements.

22.0 APPLY ACCOUNTING PRINCIPLES AND CONCEPTS USING APPROPRIATE TECHNOLOGY—
The student will be able to:

- 22.01 Use spreadsheet and accounting software to maintain accounting records.
- 22.02 Describe the differences between manual and computerized accounting systems.

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STUDENT PERFORMANCE STANDARDS**

Secondary Course Number: 8203330
Course Title: Accounting Applications 3
Course Credit: 1

COURSE DESCRIPTION:

This course continues the study of accounting principles and applies those principles to various entities. The content includes methods for determining the cost of merchandise inventory, general ledger account analysis, and the aging process. The use of computers is required. After successful completion of Accounting Applications 3 and 4, students will have met Occupational Completion Point - Data Code D, Bookkeeper - DOT Code 210.382-014.

WORKPLACE COMMUNICATIONS

02.0 APPLY COMMUNICATION SKILLS (READING, WRITING, SPEAKING, LISTENING, AND VIEWING) IN A COURTEOUS, CONCISE, AND CORRECT MANNER ON PERSONAL AND PROFESSIONAL LEVELS—The student will be able to:

- 02.18 Use professional accounting terminology appropriate for internal and external communications in the accounting and business environment.

03.0 USE TECHNOLOGY TO ENHANCE THE EFFECTIVENESS OF COMMUNICATIONS IN ORDER TO ACCOMPLISH JOB OBJECTIVES AND ENHANCE WORKPLACE PERFORMANCE—The student will be able to:

- 03.12 Apply the writing process to the creation of accounting-related documents following designated business formats.

MANAGEMENT

06.0 DEVELOP AN AWARENESS OF MANAGEMENT FUNCTIONS AND ORGANIZATIONAL STRUCTURES AS THEY RELATE TO TODAY'S WORKPLACE AND EMPLOYER/EMPLOYEE ROLES—The student will be able to:

- 06.06 Participate as an active team leader and/or team member.
- 06.07 Compare and contrast the roles and responsibilities of employees within the organization of an accounting department.

07.0 PRACTICE QUALITY PERFORMANCE IN THE LEARNING ENVIRONMENT AND THE WORKPLACE—The student will be able to:

- 07.06 Assess subordinates' performance in order to develop and implement strategies for improvement.
- 07.08 Perform tasks accurately, completely, and with attention to detail on a consistent basis.
- 07.09 Think critically and make informed decisions.
- 08.0 INCORPORATE APPROPRIATE LEADERSHIP AND SUPERVISION TECHNIQUES, CUSTOMER SERVICE STRATEGIES, AND STANDARDS OF PERSONAL ETHICS TO ACCOMPLISH JOB OBJECTIVES AND ENHANCE WORKPLACE PERFORMANCE—The student will be able to:
 - 08.12 Develop and implement a plan for maintaining quality service and production in an accounting environment.

COMPUTATION AND FINANCE

- 09.0 APPLY MATHEMATICAL OPERATIONS AND PROCESSES AS WELL AS FINANCIAL PLANNING STRATEGIES TO COMMONLY OCCURRING SITUATIONS IN THE WORKPLACE TO ACCOMPLISH JOB OBJECTIVES AND ENHANCE WORKPLACE PERFORMANCE—The student will be able to:
 - 09.06 Apply appropriate mathematical processes to accounting applications.

HUMAN RELATIONS/INTERPERSONAL SKILLS

- 12.0 DEMONSTRATE HUMAN RELATIONS/INTERPERSONAL SKILLS APPROPRIATE FOR THE WORKPLACE—The student will be able to:
 - 12.04 Practice appropriate interpersonal skills working with and for others.

WORK-BASED LEARNING

- 20.0 PARTICIPATE IN WORK-BASED LEARNING EXPERIENCES—The student will be able to:
 - 20.20 Participate in work-based learning experiences in an accounting environment.
 - 20.21 Discuss the application of accounting principles in an accounting environment.
 - 20.23 Compare and contrast the software applications used in an accounting environment.

ACCOUNTING

- 21.0 APPLY ACCOUNTING PRINCIPLES AND CONCEPTS TO THE PERFORMANCE OF ACCOUNTING ACTIVITIES—The student will be able to:
 - 21.08 Apply principles and concepts of the full accounting cycle to various types of entities.
 - 21.09 Compare and contrast the cost of merchandise inventory using various inventory evaluation methods (e.g., LIFO, FIFO, weighted average, gross profit).
 - 21.10 Analyze general ledger accounts and reconcile item analysis.
 - 21.11 Classify and age accounts receivable and accounts payable.
- 22.0 APPLY ACCOUNTING PRINCIPLES AND CONCEPTS USING APPROPRIATE TECHNOLOGY—The student will be able to:

22.03 Select and use appropriate spreadsheet and accounting software to maintain accounting records.

Florida Department of Education
STUDENT PERFORMANCE STANDARDS

Secondary Course Number: 8203340
Course Title: Accounting Applications 4
Course Credit: 1

COURSE DESCRIPTION:

This course continues the application of accounting principles to various entities. The content includes depreciation, financial statement interpretation, analysis of transactions including correcting entries, and tax forms. The use of computers is required. After successful completion of Accounting Applications 3 and 4, students will have met Occupational Completion Point - Data Code D, Bookkeeper - DOT Code 210.382-014.

MANAGEMENT

06.0 DEVELOP AN AWARENESS OF MANAGEMENT FUNCTIONS AND ORGANIZATIONAL STRUCTURES AS THEY RELATE TO TODAY'S WORKPLACE AND EMPLOYER/EMPLOYEE ROLES—The student will be able to:

- 06.06 Participate as an active team leader and/or team member.
- 06.08 Describe the accounting function within the organization.

08.0 INCORPORATE APPROPRIATE LEADERSHIP AND SUPERVISION TECHNIQUES, CUSTOMER SERVICE STRATEGIES, AND STANDARDS OF PERSONAL ETHICS TO ACCOMPLISH JOB OBJECTIVES AND ENHANCE WORKPLACE PERFORMANCE—The student will be able to:

- 08.16 Exhibit human resource skills (e.g., supervisory skills, interviewing skills, training, evaluation of employees).

WORK-BASED LEARNING

20.0 PARTICIPATE IN WORK-BASED LEARNING EXPERIENCES—The student will be able to:

- 20.20 Participate in work-based learning experiences in an accounting environment.
- 20.21 Discuss the application of accounting principles in an accounting environment.
- 20.23 Compare and contrast the software applications used in an accounting environment.
- 20.24 Discuss the management/supervisory skills needed in an accounting environment.

ACCOUNTING

21.0 APPLY ACCOUNTING PRINCIPLES AND CONCEPTS TO THE PERFORMANCE OF ACCOUNTING ACTIVITIES—The student will be able to:

- 21.08 Apply principles and concepts of the full accounting cycle to various types of entities.
- 21.12 Use appropriate schedules to record depreciation entries.
- 21.13 Interpret financial statement items.

- 21.14 Analyze transactions for accuracy and prepare appropriate correcting entries.
- 21.15 Prepare tax forms (e.g., payroll, sales) appropriate to the jurisdiction of local, state, and federal agencies.

22.0 APPLY ACCOUNTING PRINCIPLES AND CONCEPTS USING APPROPRIATE TECHNOLOGY—
The student will be able to:

- 22.03 Select and use appropriate spreadsheet and accounting software to maintain accounting records.