

ACCOUNTING

Accounting youth apprentices learn skills in bookkeeping and accounting functions.

Length of Apprenticeship: One or two years

REQUIRED COMPETENCIES

Youth apprentices must become proficient in both general employability and occupation-specific competencies. All of these, and examples of how each can be demonstrated, are found in the following pages. **Year 1:** A total of 10 occupational competencies must be learned for this occupation. **Year 2:** A total of 12 occupational competencies must be learned for this occupation. Employers may substitute out one competency per year and should write in the competency they are adding. Youth apprentices must be evaluated on these competencies at least two times each year of their apprenticeship.

YEAR 1 Competencies	YEAR 2 Competencies
<ol style="list-style-type: none"> 1. Maintain accounts 2. Store financial records 3. Assist to process checks 4. Process journal entries 5. Post journal entries 6. Balance accounts after recording transaction 7. Assist to prepare adjusting/closing entries 8. Prepare deposit 9. Assist to maintain fixed asset records 10. Apply accounting principles and processes 	<ol style="list-style-type: none"> 1. Complete monthly closing procedures 2. Process customer invoices and receipts 3. Process receiving document 4. Assist to process payment authorization 5. Process credit memorandum 6. Record inventory usage 7. Assist to inventory merchandise or materials 8. Assist to process results of inventory 9. Process inventory adjustments 10. Assist to cost account a new or revised product or service 11. Assist to audit monthly procedures 12. Assist to process budget reports

POST-SECONDARY PATHWAY OPPORTUNITIES

There are several post-secondary pathway opportunities in this area. The following is a partial list.

- Banking and Financial Services



Accounting

Youth Apprenticeship

ON-THE-JOB LEARNING PERFORMANCE STANDARDS GUIDE

YOUTH APPRENTICE INFORMATION

Youth Apprentice Name
YA Coordinator
YA Consortium
School District

SIGNATURES

The On-the-Job Learning Performance Standards Guide includes a list of competencies youth apprentices learn through mentoring and training at the worksite. **At least two evaluations are required each year of a youth apprenticeship.**

Instructions for the Worksite Employers/Mentors and School-Based or YA coordinators: This document should be reviewed with the employer/mentor, school-based or YA coordinator on a regular basis with the youth apprentice to record progress and plan future steps to ensure completion of the required competencies. Mentors, school-based/YA coordinator, and the apprentice sign below.

Employer/Mentor

1st Evaluation (Required)

Employer/Mentor Signature	Employer/Mentor Signature
Employer/Mentor	Employer/Mentor
Business/Company	Business/Company
Date Signed	Date Signed

2nd Evaluation (Required)

3rd Evaluation (Optional)

Employer/Mentor Signature	Employer/Mentor Signature
Employer/Mentor	Employer/Mentor
Business/Company	Business/Company
Date Signed	Date Signed

4th Evaluation (Optional)

School-Based and/or YA Coordinator

1st Evaluation (Required)

School-Based and/or YA Coordinator Signature
School-Based and/or YA Coordinator
School District or Organization
Date Signed

2nd Evaluation (Required)

School-Based and/or YA Coordinator Signature
School-Based and/or YA Coordinator
School District or Organization
Date Signed

3rd Evaluation (Optional)

School-Based and/or YA Coordinator Signature
School-Based and/or YA Coordinator
School District or Organization
Date Signed

4th Evaluation (Optional)

School-Based and/or YA Coordinator Signature
School-Based and/or YA Coordinator
School District or Organization
Date Signed

Youth Apprenticeship

1st Evaluation (Required)

Youth Apprenticeship Signature
Youth Apprenticeship
School District / High School
Date Signed

2nd Evaluation (Required)

Youth Apprenticeship Signature
Youth Apprenticeship
School District / High School
Date Signed

3rd Evaluation (Optional)

Youth Apprenticeship Signature
Youth Apprenticeship
School District / High School
Date Signed

4th Evaluation (Optional)

Youth Apprenticeship Signature
Youth Apprenticeship
School District / High School
Date Signed

EMPLOYABILITY SKILLS (TO BE COMPLETED BY YA EMPLOYER/MENTOR)

All youth apprentices must demonstrate the key employability skills listed below in order to complete the YA program. They do so by earning at least a "Meets Expectation" rating in each. **At least two evaluations are required each year of a youth apprenticeship.** More columns are included below for those who choose to conduct more frequent reviews.

1	Working to Meet Expectations: Needs improvement; requires much assistance and supervision; rarely displays this behavior
2	Meets Expectations: Meets entry-level criteria; requires some supervision; often displays this behavior
3	Exceeds Expectations: Exceeds entry-level criteria; requires minimal supervision; consistently displays this behavior

Employability Skills		Evaluation			
Competency and Rating Criteria		Initial	Mid Year 1	Mid Year 2	Final
1. Develops positive work relationships with others. <i>Examples of qualities and habits that the employee might exhibit include:</i>	<ul style="list-style-type: none"> Interacts with others with respect and in a non-judgmental manner Responds to others in an appropriate and non-offensive manner Helps co-workers and peers accomplish tasks or goals Applies problem-solving strategies to improve relations with others When managing others, shows traits such as compassion, listening, coaching, team development, and appreciation 	<input type="checkbox"/> 1	<input type="checkbox"/> 1	<input type="checkbox"/> 1	<input type="checkbox"/> 1
		<input type="checkbox"/> 2	<input type="checkbox"/> 2	<input type="checkbox"/> 2	<input type="checkbox"/> 2
		<input type="checkbox"/> 3	<input type="checkbox"/> 3	<input type="checkbox"/> 3	<input type="checkbox"/> 3
2. Communicates effectively with others <i>Examples of qualities and habits that the employee might exhibit include . . .</i>	<ul style="list-style-type: none"> Adjusts the communication approach for the target audience, purpose, and situation to maximize impact Organizes messages/information in a logical and helpful manner Speaks clearly and writes legibly Models behaviors to show active listening Applies what was read to actual practice Asks appropriate questions for clarity 	<input type="checkbox"/> 1	<input type="checkbox"/> 1	<input type="checkbox"/> 1	<input type="checkbox"/> 1
		<input type="checkbox"/> 2	<input type="checkbox"/> 2	<input type="checkbox"/> 2	<input type="checkbox"/> 2
		<input type="checkbox"/> 3	<input type="checkbox"/> 3	<input type="checkbox"/> 3	<input type="checkbox"/> 3
3. Collaborates with others <i>Examples of qualities and habits that the employee might exhibit include . . .</i>	<ul style="list-style-type: none"> Works effectively in teams with people of diverse backgrounds regardless of sex, race, ethnicity, nationality, sexuality, religion, political views, and abilities Shares responsibility for collaborative work and decision making Uses the problem-solving process to work through differences of opinion in a constructive manner to achieve a reasonable compromise Avoids contributing to an unproductive group conflict Shares information and carries out responsibilities in a timely manner 	<input type="checkbox"/> 1	<input type="checkbox"/> 1	<input type="checkbox"/> 1	<input type="checkbox"/> 1
		<input type="checkbox"/> 2	<input type="checkbox"/> 2	<input type="checkbox"/> 2	<input type="checkbox"/> 2
		<input type="checkbox"/> 3	<input type="checkbox"/> 3	<input type="checkbox"/> 3	<input type="checkbox"/> 3

Employability Skills		Evaluation			
Competency and Rating Criteria		Initial	Mid Year 1	Mid Year 2	Final
4. Maintains composure under pressure <i>Examples of qualities and habits that the employee might exhibit include . . .</i>	<ul style="list-style-type: none"> • Uses critical thinking to determine the best options or outcomes when faced with a challenging situation • Carries out assigned duties while under pressure • Acts in a respectful, professional, and non-offensive manner while under pressure • Applies stress management techniques to cope under pressure 	<input type="checkbox"/> 1	<input type="checkbox"/> 1	<input type="checkbox"/> 1	<input type="checkbox"/> 1
		<input type="checkbox"/> 2	<input type="checkbox"/> 2	<input type="checkbox"/> 2	<input type="checkbox"/> 2
		<input type="checkbox"/> 3	<input type="checkbox"/> 3	<input type="checkbox"/> 3	<input type="checkbox"/> 3
5. Demonstrates integrity <i>Examples of qualities and habits that the employee might exhibit include . . .</i>	<ul style="list-style-type: none"> • Carries out responsibilities in an ethical, legal and confidential manner • Responds to situations in a timely manner • Takes personal responsibility to correct problems • Models behaviors that demonstrate self-discipline, reliability, and dependability 	<input type="checkbox"/> 1	<input type="checkbox"/> 1	<input type="checkbox"/> 1	<input type="checkbox"/> 1
		<input type="checkbox"/> 2	<input type="checkbox"/> 2	<input type="checkbox"/> 2	<input type="checkbox"/> 2
		<input type="checkbox"/> 3	<input type="checkbox"/> 3	<input type="checkbox"/> 3	<input type="checkbox"/> 3
6. Performs quality work <i>Examples of qualities and habits that the employee might exhibit include . . .</i>	<ul style="list-style-type: none"> • Carries out written and verbal directions accurately • Completes work efficiently and effectively • Performs calculations accurately • Conserves resources, supplies, and materials to minimize costs and environmental impact • Uses equipment, technology, and work strategies to improve workflow • Applies problem-solving strategies to improve productivity • Adheres to worksite regulations and practices • Maintains an organized work area 	<input type="checkbox"/> 1	<input type="checkbox"/> 1	<input type="checkbox"/> 1	<input type="checkbox"/> 1
		<input type="checkbox"/> 2	<input type="checkbox"/> 2	<input type="checkbox"/> 2	<input type="checkbox"/> 2
		<input type="checkbox"/> 3	<input type="checkbox"/> 3	<input type="checkbox"/> 3	<input type="checkbox"/> 3
7. Provides quality goods or services (internal and external) <i>Examples of qualities and habits that the employee might exhibit include . . .</i>	<ul style="list-style-type: none"> • Shows support for the organizational goals and principles by own personal actions • Displays a respectful and professional image to customers • Displays an enthusiastic attitude and desire to take care of customer needs • Seeks out ways to increase customer satisfaction • Produces goods to workplace specifications 	<input type="checkbox"/> 1	<input type="checkbox"/> 1	<input type="checkbox"/> 1	<input type="checkbox"/> 1
		<input type="checkbox"/> 2	<input type="checkbox"/> 2	<input type="checkbox"/> 2	<input type="checkbox"/> 2
		<input type="checkbox"/> 3	<input type="checkbox"/> 3	<input type="checkbox"/> 3	<input type="checkbox"/> 3
8. Shows initiative and self-direction <i>Examples of qualities and habits that the employee might exhibit include . . .</i>	<ul style="list-style-type: none"> • Prioritizes and carries out responsibilities without being told • Responds with enthusiasm and flexibility to handle tasks that need immediate attention • Reflects on any unsatisfactory outcome as an opportunity to learn • Improves personal performance by doing something different or differently • Analyzes how own actions impact the overall organization • Supports own action with sound reasoning and principles • Balances personal activities to minimize interference with work responsibilities 	<input type="checkbox"/> 1	<input type="checkbox"/> 1	<input type="checkbox"/> 1	<input type="checkbox"/> 1
		<input type="checkbox"/> 2	<input type="checkbox"/> 2	<input type="checkbox"/> 2	<input type="checkbox"/> 2
		<input type="checkbox"/> 3	<input type="checkbox"/> 3	<input type="checkbox"/> 3	<input type="checkbox"/> 3

Employability Skills		Evaluation			
Competency and Rating Criteria		Initial	Mid Year 1	Mid Year 2	Final
9. Adapts to change <i>Examples of qualities and habits that the employee might exhibit include . . . Shows flexibility and willingness to learn new skills for various job roles</i>	<ul style="list-style-type: none"> • Uses problem-solving and critical-thinking skills to cope with changing circumstances • Modifies own work behavior based on feedback, unsatisfactory outcomes, efficiency, and effectiveness • Displays a "can do" attitude 	<input type="checkbox"/> 1	<input type="checkbox"/> 1	<input type="checkbox"/> 1	<input type="checkbox"/> 1
		<input type="checkbox"/> 2	<input type="checkbox"/> 2	<input type="checkbox"/> 2	<input type="checkbox"/> 2
		<input type="checkbox"/> 3	<input type="checkbox"/> 3	<input type="checkbox"/> 3	<input type="checkbox"/> 3
10. Demonstrates safety and security regulations and practices <i>Examples of qualities and habits that the employee might exhibit include . . .</i>	<ul style="list-style-type: none"> • Follows personal safety requirements • Maintains a safe work environment • Demonstrates professional role in an emergency • Follows security procedures • Maintains confidentiality 	<input type="checkbox"/> 1	<input type="checkbox"/> 1	<input type="checkbox"/> 1	<input type="checkbox"/> 1
		<input type="checkbox"/> 2	<input type="checkbox"/> 2	<input type="checkbox"/> 2	<input type="checkbox"/> 2
		<input type="checkbox"/> 3	<input type="checkbox"/> 3	<input type="checkbox"/> 3	<input type="checkbox"/> 3
11. Applies job-related technology, information, and media <i>Examples of qualities and habits that the employee might exhibit include . . .</i>	<ul style="list-style-type: none"> • Applies technology effectively in the workplace • Assesses and evaluates information on the job • Assesses training manuals, website, and other media related to the job 	<input type="checkbox"/> 1	<input type="checkbox"/> 1	<input type="checkbox"/> 1	<input type="checkbox"/> 1
		<input type="checkbox"/> 2	<input type="checkbox"/> 2	<input type="checkbox"/> 2	<input type="checkbox"/> 2
		<input type="checkbox"/> 3	<input type="checkbox"/> 3	<input type="checkbox"/> 3	<input type="checkbox"/> 3
12. Fulfills training or certification requirements for employment <i>Examples of this requirement may include . . .</i>	<ul style="list-style-type: none"> • Participation in required career-related training and/or educational programs • Passing certification tests to qualify for licensure and/or certification • Participation in company training or orientation • 	<input type="checkbox"/> 1	<input type="checkbox"/> 1	<input type="checkbox"/> 1	<input type="checkbox"/> 1
		<input type="checkbox"/> 2	<input type="checkbox"/> 2	<input type="checkbox"/> 2	<input type="checkbox"/> 2
		<input type="checkbox"/> 3	<input type="checkbox"/> 3	<input type="checkbox"/> 3	<input type="checkbox"/> 3
13. Sets personal goals for improvement <i>Examples of this requirement may include . . .</i>	<ul style="list-style-type: none"> • Setting goals that are specific and measurable • Setting work-related goals that align with the organization's mission • Identifying strategies to reach goals • Reflecting on goal progress to regularly evaluate and modify goals 	<input type="checkbox"/> 1	<input type="checkbox"/> 1	<input type="checkbox"/> 1	<input type="checkbox"/> 1
		<input type="checkbox"/> 2	<input type="checkbox"/> 2	<input type="checkbox"/> 2	<input type="checkbox"/> 2
		<input type="checkbox"/> 3	<input type="checkbox"/> 3	<input type="checkbox"/> 3	<input type="checkbox"/> 3

YEAR 1 OCCUPATIONAL COMPETENCIES

(TO BE COMPLETED BY YA EMPLOYER/MENTOR)

Youth apprentices must earn a rating of at least "MEETS EXPECTATIONS" in each competency by the conclusion of the apprenticeship. A total of 10 competencies, 9 must be from the list below. If necessary, employers can substitute one competency with another occupationally appropriate skill. That skill should be added to the competency list for assessment. **At least two evaluations are required each year of a youth apprenticeship.** More columns are included below for those who choose to conduct more frequent reviews.

1	Working to Meet Expectations: Needs improvement; requires much assistance and supervision; rarely displays this behavior
2	Meets Expectations: Meets entry-level criteria; requires some supervision; often displays this behavior
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Occupational Competencies		Year 1 Evaluation			
Competency and Rating Criteria		Minimum Rating of 2 EACH Check Rating			
		Initial	Mid Year 1	Mid Year 2	Final
1. Maintain accounts <ul style="list-style-type: none"> select appropriate forms/records identify supplier, vendor, and/or customer account complete necessary documents balance to control totals verify information in subsidiary ledger for accounts payable or receivable add, edit, verify and query data in electronic files using accounting software prepare reports and monthly statements from accounts as required file forms/records in appropriate location 		<input type="checkbox"/> 1 <input type="checkbox"/> 2 <input type="checkbox"/> 3	<input type="checkbox"/> 1 <input type="checkbox"/> 2 <input type="checkbox"/> 3	<input type="checkbox"/> 1 <input type="checkbox"/> 2 <input type="checkbox"/> 3	<input type="checkbox"/> 1 <input type="checkbox"/> 2 <input type="checkbox"/> 3
2. Store financial records <ul style="list-style-type: none"> code documents as required identify appropriate forms maintain record log maintain electronic filing system maintain security and confidentiality verify data prior to entry/storage 		<input type="checkbox"/> 1 <input type="checkbox"/> 2 <input type="checkbox"/> 3	<input type="checkbox"/> 1 <input type="checkbox"/> 2 <input type="checkbox"/> 3	<input type="checkbox"/> 1 <input type="checkbox"/> 2 <input type="checkbox"/> 3	<input type="checkbox"/> 1 <input type="checkbox"/> 2 <input type="checkbox"/> 3
3. Assist to process checks <ul style="list-style-type: none"> select appropriate forms/records determine amount to be paid enter date, payee, and amount of check obtain signatures as required record check number on invoice/document being paid and mark it paid mail or disburse check 		<input type="checkbox"/> 1 <input type="checkbox"/> 2 <input type="checkbox"/> 3	<input type="checkbox"/> 1 <input type="checkbox"/> 2 <input type="checkbox"/> 3	<input type="checkbox"/> 1 <input type="checkbox"/> 2 <input type="checkbox"/> 3	<input type="checkbox"/> 1 <input type="checkbox"/> 2 <input type="checkbox"/> 3

Occupational Competencies		Year 1 Evaluation			
Competency and Rating Criteria		Minimum Rating of 2 EACH Check Rating			
		Initial	Mid Year 1	Mid Year 2	Final
4. Process journal entries <ul style="list-style-type: none"> select appropriate forms/records determine journal to use in recording transaction interpret information contained in source documents determine account and amount to debit and debit enter key information enter source document and supporting comment enter data correctly and in proper format 		<input type="checkbox"/> 1 <input type="checkbox"/> 2 <input type="checkbox"/> 3	<input type="checkbox"/> 1 <input type="checkbox"/> 2 <input type="checkbox"/> 3	<input type="checkbox"/> 1 <input type="checkbox"/> 2 <input type="checkbox"/> 3	<input type="checkbox"/> 1 <input type="checkbox"/> 2 <input type="checkbox"/> 3
5. Post journal entries <ul style="list-style-type: none"> select appropriate forms/records determine and gather supporting documentation enter debit and credit into the software verify accuracy of entries file forms/records in appropriate location 		<input type="checkbox"/> 1 <input type="checkbox"/> 2 <input type="checkbox"/> 3	<input type="checkbox"/> 1 <input type="checkbox"/> 2 <input type="checkbox"/> 3	<input type="checkbox"/> 1 <input type="checkbox"/> 2 <input type="checkbox"/> 3	<input type="checkbox"/> 1 <input type="checkbox"/> 2 <input type="checkbox"/> 3
6. Balance accounts after recording transaction <ul style="list-style-type: none"> select appropriate forms/records compare account records with physical documentation complete reconciliation/trial balance document file forms/records in appropriate location verify account activity accuracy 		<input type="checkbox"/> 1 <input type="checkbox"/> 2 <input type="checkbox"/> 3	<input type="checkbox"/> 1 <input type="checkbox"/> 2 <input type="checkbox"/> 3	<input type="checkbox"/> 1 <input type="checkbox"/> 2 <input type="checkbox"/> 3	<input type="checkbox"/> 1 <input type="checkbox"/> 2 <input type="checkbox"/> 3
7. Assist to prepare adjusting/closing entries <ul style="list-style-type: none"> note potential corrections/adjustments discuss potential corrections/adjustments with appropriate parties calculate, journalize and post adjusting entries as needed verify accuracy of entries 		<input type="checkbox"/> 1 <input type="checkbox"/> 2 <input type="checkbox"/> 3	<input type="checkbox"/> 1 <input type="checkbox"/> 2 <input type="checkbox"/> 3	<input type="checkbox"/> 1 <input type="checkbox"/> 2 <input type="checkbox"/> 3	<input type="checkbox"/> 1 <input type="checkbox"/> 2 <input type="checkbox"/> 3
8. Prepare deposit <ul style="list-style-type: none"> select appropriate forms/records determine type of receipt to be used (e.g., payment on account, current sales, etc.) verify accuracy of receipt totals journalize receipts post journal entry prepare deposit file forms/records in appropriate location verify accuracy of entries 		<input type="checkbox"/> 1 <input type="checkbox"/> 2 <input type="checkbox"/> 3	<input type="checkbox"/> 1 <input type="checkbox"/> 2 <input type="checkbox"/> 3	<input type="checkbox"/> 1 <input type="checkbox"/> 2 <input type="checkbox"/> 3	<input type="checkbox"/> 1 <input type="checkbox"/> 2 <input type="checkbox"/> 3

Occupational Competencies		Year 1 Evaluation			
Competency and Rating Criteria		Minimum Rating of 2 EACH Check Rating			
		Initial	Mid Year 1	Mid Year 2	Final
9. Assist to maintain fixed asset records <ul style="list-style-type: none"> enter a new asset dispose of an existing asset (as needed) generate a monthly depreciation report make necessary adjustments to the general ledger account verify accuracy of information 		<input type="checkbox"/> 1 <input type="checkbox"/> 2 <input type="checkbox"/> 3	<input type="checkbox"/> 1 <input type="checkbox"/> 2 <input type="checkbox"/> 3	<input type="checkbox"/> 1 <input type="checkbox"/> 2 <input type="checkbox"/> 3	<input type="checkbox"/> 1 <input type="checkbox"/> 2 <input type="checkbox"/> 3
10. Apply accounting principles and processes <ul style="list-style-type: none"> provide information in a consistent manner provide information in a timely manner comply with ethical standards of accounting apply the accounting cycle 		<input type="checkbox"/> 1 <input type="checkbox"/> 2 <input type="checkbox"/> 3	<input type="checkbox"/> 1 <input type="checkbox"/> 2 <input type="checkbox"/> 3	<input type="checkbox"/> 1 <input type="checkbox"/> 2 <input type="checkbox"/> 3	<input type="checkbox"/> 1 <input type="checkbox"/> 2 <input type="checkbox"/> 3
Competency Substitute (if you replaced a competency above, note the competency and rating)		<input type="checkbox"/> 1 <input type="checkbox"/> 2 <input type="checkbox"/> 3	<input type="checkbox"/> 1 <input type="checkbox"/> 2 <input type="checkbox"/> 3	<input type="checkbox"/> 1 <input type="checkbox"/> 2 <input type="checkbox"/> 3	<input type="checkbox"/> 1 <input type="checkbox"/> 2 <input type="checkbox"/> 3
Comments:					

YEAR 2 OCCUPATIONAL COMPETENCIES

(TO BE COMPLETED BY YA EMPLOYER/MENTOR)

Youth apprentices must earn a rating of at least "MEETS EXPECTATIONS" in each competency by the conclusion of the apprenticeship. A total of 12 competencies, 11 must be from the list below. If necessary, employers can substitute one competency with another occupationally appropriate skill. That skill should be added to the competency list for assessment. **At least two evaluations are required each year of a youth apprenticeship.** More columns are included below for those who choose to conduct more frequent reviews.

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Occupational Competencies		Year 2 Evaluation			
Competency and Rating Criteria		Minimum Rating of 2 EACH Check Rating			
		Initial	Mid Year 1	Mid Year 2	Final
1. Complete monthly closing procedures	<ul style="list-style-type: none"> journalize and post the closing entries prepare a post-closing trial balance verify entries 	<input type="checkbox"/> 1	<input type="checkbox"/> 1	<input type="checkbox"/> 1	<input type="checkbox"/> 1
		<input type="checkbox"/> 2	<input type="checkbox"/> 2	<input type="checkbox"/> 2	<input type="checkbox"/> 2
		<input type="checkbox"/> 3	<input type="checkbox"/> 3	<input type="checkbox"/> 3	<input type="checkbox"/> 3
2. Process customer invoices and receipts	<ul style="list-style-type: none"> select appropriate forms/records analyze source document verify and document any invoice freight, discounts, or adjustments verify and document any returns, allowances, sales tax prepare customer invoice from source documents verify and calculate unpaid items enter transactions for sales orders, invoices, and cash receipts journalize and post transactions mail customer invoice if applicable file source documents in appropriate location verify accuracy of information 	<input type="checkbox"/> 1	<input type="checkbox"/> 1	<input type="checkbox"/> 1	<input type="checkbox"/> 1
		<input type="checkbox"/> 2	<input type="checkbox"/> 2	<input type="checkbox"/> 2	<input type="checkbox"/> 2
		<input type="checkbox"/> 3	<input type="checkbox"/> 3	<input type="checkbox"/> 3	<input type="checkbox"/> 3
3. Process receiving document	<ul style="list-style-type: none"> select appropriate forms/records review actual purchase order to invoice compare deliveries to purchase order identify and document discounts or discrepancies enter transaction(s) journalize and post transaction file forms/records in appropriate location verify accuracy of information 	<input type="checkbox"/> 1	<input type="checkbox"/> 1	<input type="checkbox"/> 1	<input type="checkbox"/> 1
		<input type="checkbox"/> 2	<input type="checkbox"/> 2	<input type="checkbox"/> 2	<input type="checkbox"/> 2
		<input type="checkbox"/> 3	<input type="checkbox"/> 3	<input type="checkbox"/> 3	<input type="checkbox"/> 3

Occupational Competencies		Year 2 Evaluation			
Competency and Rating Criteria		Minimum Rating of 2 EACH Check Rating			
		Initial	Mid Year 1	Mid Year 2	Final
4. Assist to process payment authorization <ul style="list-style-type: none"> select appropriate forms/records analyze billing document compare billing document with original source documents verify and document billing adjustments record data regarding coding, account distribution, etc. on payment authorization obtain appropriate approvals forward payment authorization for check issuance file forms/records in appropriate location process checks journalize and post entries 		<input type="checkbox"/> 1 <input type="checkbox"/> 2 <input type="checkbox"/> 3	<input type="checkbox"/> 1 <input type="checkbox"/> 2 <input type="checkbox"/> 3	<input type="checkbox"/> 1 <input type="checkbox"/> 2 <input type="checkbox"/> 3	<input type="checkbox"/> 1 <input type="checkbox"/> 2 <input type="checkbox"/> 3
5. Process credit memorandum <ul style="list-style-type: none"> select appropriate forms/records analyze source document for adjustment prepare a credit memo to reflect reasons for reductions to accounts journalize and post credit memo submit credit memo and related documentation to vendors file forms/records in appropriate location 		<input type="checkbox"/> 1 <input type="checkbox"/> 2 <input type="checkbox"/> 3	<input type="checkbox"/> 1 <input type="checkbox"/> 2 <input type="checkbox"/> 3	<input type="checkbox"/> 1 <input type="checkbox"/> 2 <input type="checkbox"/> 3	<input type="checkbox"/> 1 <input type="checkbox"/> 2 <input type="checkbox"/> 3
6. Record inventory usage <ul style="list-style-type: none"> locate appropriate forms/records calculate inventory usage record inventory disbursements post inventory usage to proper job or activity journalize and post usage of inventory-to-inventory ledger and general ledger file forms/records in appropriate location 		<input type="checkbox"/> 1 <input type="checkbox"/> 2 <input type="checkbox"/> 3	<input type="checkbox"/> 1 <input type="checkbox"/> 2 <input type="checkbox"/> 3	<input type="checkbox"/> 1 <input type="checkbox"/> 2 <input type="checkbox"/> 3	<input type="checkbox"/> 1 <input type="checkbox"/> 2 <input type="checkbox"/> 3
7. Assist to inventory merchandise or materials <ul style="list-style-type: none"> locate appropriate forms/records arrange for assistance in taking physical inventory schedule inventory during non-peak period assist with actual count of inventory compare actual count versus accounting inventory verify accuracy of inventory with a recount if necessary file forms/records in appropriate location 		<input type="checkbox"/> 1 <input type="checkbox"/> 2 <input type="checkbox"/> 3	<input type="checkbox"/> 1 <input type="checkbox"/> 2 <input type="checkbox"/> 3	<input type="checkbox"/> 1 <input type="checkbox"/> 2 <input type="checkbox"/> 3	<input type="checkbox"/> 1 <input type="checkbox"/> 2 <input type="checkbox"/> 3

Occupational Competencies		Year 2 Evaluation			
Competency and Rating Criteria		Minimum Rating of 2 EACH Check Rating			
		Initial	Mid Year 1	Mid Year 2	Final
8. Assist to process results of inventory <ul style="list-style-type: none"> compare/report physical inventory with accounting inventory select appropriate forms/records (e.g., inventory results, prior reports, etc.) identify major areas of inventory with discrepancies from inventory to count note total change in inventory identify inventory concerns distribute results file forms/records in appropriate location 		<input type="checkbox"/> 1 <input type="checkbox"/> 2 <input type="checkbox"/> 3	<input type="checkbox"/> 1 <input type="checkbox"/> 2 <input type="checkbox"/> 3	<input type="checkbox"/> 1 <input type="checkbox"/> 2 <input type="checkbox"/> 3	<input type="checkbox"/> 1 <input type="checkbox"/> 2 <input type="checkbox"/> 3
9. Process inventory adjustments <ul style="list-style-type: none"> select appropriate forms/records prepare adjusting entries journalize and post entries to appropriate ledgers file forms/records in appropriate location 		<input type="checkbox"/> 1 <input type="checkbox"/> 2 <input type="checkbox"/> 3	<input type="checkbox"/> 1 <input type="checkbox"/> 2 <input type="checkbox"/> 3	<input type="checkbox"/> 1 <input type="checkbox"/> 2 <input type="checkbox"/> 3	<input type="checkbox"/> 1 <input type="checkbox"/> 2 <input type="checkbox"/> 3
10. Assist to cost account a new or revised product or service <ul style="list-style-type: none"> calculate production costs calculate fixed, variable and mixed costs determine direct and indirect material and labor costs determine overhead analyze production flow apply costing procedure determine standard cost verify accuracy of information 		<input type="checkbox"/> 1 <input type="checkbox"/> 2 <input type="checkbox"/> 3	<input type="checkbox"/> 1 <input type="checkbox"/> 2 <input type="checkbox"/> 3	<input type="checkbox"/> 1 <input type="checkbox"/> 2 <input type="checkbox"/> 3	<input type="checkbox"/> 1 <input type="checkbox"/> 2 <input type="checkbox"/> 3
11. Assist to audit monthly procedures <ul style="list-style-type: none"> review monthly audit procedures for billing, payroll, petty cash, reconciliation, capital assets, inventory, ledgers, etc. assist worksite professional to perform audit compare budget figures to actual costs 		<input type="checkbox"/> 1 <input type="checkbox"/> 2 <input type="checkbox"/> 3	<input type="checkbox"/> 1 <input type="checkbox"/> 2 <input type="checkbox"/> 3	<input type="checkbox"/> 1 <input type="checkbox"/> 2 <input type="checkbox"/> 3	<input type="checkbox"/> 1 <input type="checkbox"/> 2 <input type="checkbox"/> 3
12. Assist to process budget reports <ul style="list-style-type: none"> identify budget detail needed gather budget detail enter budget data verify accuracy of entries 		<input type="checkbox"/> 1 <input type="checkbox"/> 2 <input type="checkbox"/> 3	<input type="checkbox"/> 1 <input type="checkbox"/> 2 <input type="checkbox"/> 3	<input type="checkbox"/> 1 <input type="checkbox"/> 2 <input type="checkbox"/> 3	<input type="checkbox"/> 1 <input type="checkbox"/> 2 <input type="checkbox"/> 3
Competency Substitute (if you replaced a competency above, note the competency and rating)		<input type="checkbox"/> 1 <input type="checkbox"/> 2 <input type="checkbox"/> 3	<input type="checkbox"/> 1 <input type="checkbox"/> 2 <input type="checkbox"/> 3	<input type="checkbox"/> 1 <input type="checkbox"/> 2 <input type="checkbox"/> 3	<input type="checkbox"/> 1 <input type="checkbox"/> 2 <input type="checkbox"/> 3

Comments:

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