

2010/2011 DoDEA Student Competency Record
Accounting II
PTB502 - 36 weeks

Student	School Year
Grade	Term (fall, spring)
School	Teacher Signature

Mastery is a level of performance that indicates a student has demonstrated the knowledge, skills, and abilities for a unit of instruction or subject area as defined by a recognized standard. DoDEA defines mastery as being competent in the task and non-mastery as needing task remediation.

As students complete each competency, the student or teacher should assess the student's level of performance and mark the appropriate column next to the competency. This record should be used to provide information about competencies mastered to employer, student-employee, or another school/teacher.

PTB502 36 weeks	Accounting II TASKS/COMPETENCIES	Mastery	Non- Mastery
Implementing DoDEA's CTE Course Requirements			
• 001	Demonstrate DoDEA's Workplace Readiness Skills in course activities.		
• 002	Identify issues related to this field of study that affect the environment and impact local and global communities.		
• 003	Identify Internet safety issues and procedures for complying with acceptable use standards.		
Using Technology to Implement Accounting Procedures			
• 004	Complete all steps of the accounting cycle.		
• 005	Perform accounting procedures, using spreadsheet software.		
• 006	Create computer-generated reports.		
• 007	Identify emerging technology trends used in the accounting profession.		
Understanding Accounting Concepts in Inventory			
• 008	Verify inventory quantities, using physical methods.		
• 009	Maintain inventory records, using perpetual methods.		
• 010	Determine cost of merchandise inventory valuation, using current costing methods.		
• 011	Compare inventory costing methods.		
• 012	Calculate turnover ratios.		
• 013	Analyze obsolete, damaged, and slow-moving inventory.		
• 014	Identify security considerations related to inventory.		

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Understanding Accounting Concepts in Plant Assets			
• 015	Prepare plant asset records.		
• 016	Compare the methods of calculated depreciation.		
• 017	Record depreciation of plant assets.		
• 018	Record sale, trade-in, and disposal of plant assets.		
Analyzing Notes/Accounts Payable and Receivable			
• 019	Perform all notes payable and notes receivable activities.		
• 020	Analyze all accounts payable and accounts receivable activities.		
• 021	Record uncollectible accounts receivable.		
• 022	Record accrued expenses.		
• 023	Record accrued income.		
Exploring Specialized Accounting Systems			
• 024	Implement procedures for decentralized (e.g., departmental or branch) accounting systems.		
• 025	Perform budgetary planning and review.		
• 026	Identify procedures for manufacturing accounting.		
Implementing Accounting for a Partnership			
• 027	Identify components of a partnership agreement.		
• 028	Perform end-of-period reports.		
• 029	Record distribution of earnings.		
• 030	Record dissolution of partnership.		
Implementing Accounting for a Corporation			
• 031	Identify the components of a corporate charter.		
• 032	Perform end-of-period activities.		
• 033	Record dividend distribution.		
Analyzing Financial Data			
• 034	Assess the financial strength of the business (e.g., working capital, liquidity ratios, profitability ratios) and its impact on the business, industry, and economy.		
• 035	Interpret computer-generated reports to provide data for recommendations or presentations to management.		
• 036	Prepare cash-flow statements.		
• 037	Perform trend analysis, using vertical and horizontal analyses.		
Understanding Business Ethics			
• 038	Research state and national organizations and laws that govern the accounting profession.		
• 039	Research events of unethical accountancy activities and possible consequences to individuals and the economy.		
• 040	Identify desirable traits of professionals.		
• 041	Identify ethical considerations related to technology.		

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Enhancing Career Exploration and Employability Skills			
• 042	Investigate accounting careers.		
• 043	Update résumé, including résumé format suitable for online posting.		
• 044	Complete job application process.		
• 045	Participate in a mock interview.		
• 046	Create or update a portfolio containing representative samples of student work.		