Strand: **PT-BFM1**  
**Computational Skills**  
Students use information technology to perform calculations.

**Standard:**  
**PT-BFM1a:** The student will apply computational skills in written documents so as to:

**Components:**  
**PT-BFM1a.1:** observe policies and regulations when performing calculations for a given situation  
**PT-BFM1a.2:** calculate and enter data for a given situation on appropriate forms or reports; and  
**PT-BFM1a.3:** recheck computations in written documents for accuracy and quality.

**Standard:**  
**PT-BFM1b:** The student will apply computational skills to computerized financial documents so as to:

**Components:**  
**PT-BFM1b.1:** operate appropriate financial software to generate usable data; and  
**PT-BFM1b.2:** operate electronic spreadsheet software to create formulas and reports.

Strand: **PT-BFM2**  
**Organizational Skills**  
Students use systematic planning to complete tasks.

**Standard:**  
**PT-BFM2a:** The student will use organizational skills to perform accounting and financial operations so as to:

**Components:**  
**PT-BFM2a.1:** record and schedule appointments and calendars to manage functions;  
**PT-BFM2a.2:** organize work priorities to ensure deadlines will be met; and  
**PT-BFM2a.3:** organize documents, forms, and manuals to maintain orderly flow of work.

Strand: **PT-BFM3**  
**Policies and Regulations**  
Students adhere to legal policies and regulations and use information technology to implement policies and regulations.

**Standard:**  
**PT-BFM3a:** The student will apply federal, state, and local laws, rules, and regulations to guide storage and retention of financial records so as to:

**Components:**  
**PT-BFM3a.1:** adapt accounting and record-keeping functions to current computerized systems; and  
**PT-BFM3a.2:** establish backup procedures for maintaining electronic records.

**Standard:**  
**PT-BFM3b:** The student will identify, apply, and keep current with laws and regulations that affect financial and accounting practices so as to:

**Components:**  
**PT-BFM3b.1:** understand basic financial laws and regulations as applied to financial and accounting practices;
PT-DCP3b.2: examine the purposes of financial laws, policies, and regulations to apply them to a given situation; and

PT-BFM3b.3: maintain knowledge of current financial laws, policies, and regulations to ensure continued compliance in financial and accounting practices.

Strand: **PT-BFM4**  
**Analysis and Interpretation of Data**  
Students use information technology to process and test information.

Standard: **PT-BFM4a:** The student will analyze and interpret financial data to produce accurate reports so as to:

Components:  
PT-BFM4a.1: understand the purpose of financial statements;  
PT-BFM4a.2: analyze financial statements to verify information; and  
PT-BFM4a.3: interpret financial data for planning purposes.

Strand: **PT-BFM5**  
**Accounting**  
Students use information technology to record and analyze the cost of materials.

Standard: **PT-BFM5a:** The student will examine elements of an accounting system to acquire skills in applying good accounting practices so as to:

Component:  
PT-BFM5a.1: evaluate assets and liabilities to show their functions in an accounting system.

Standard: **PT-BFM5b:** The student will record business transactions to track business activities so as to:

Components:  
PT-BFM5b.1: create a chart of accounts to show the variety of accounts activities in a system; and  
PT-BFM5b.2: record transactions.

Standard: **PT-BFM5c:** The student will collect financial data to report required financial information so as to:

Component:  
PT-BFM5c.1: assemble appropriate accounting elements to prepare financial statements.