

Idaho PTE Business Education Course w/Essential Learning Outcomes

Course Title

COMPUTERIZED ACCOUNTING

SDPTE Course ID

BE 0421

IBED

IBED 12104

A course designed for students to study accounting principles as they relate to the understanding of financial records for a business using industry standard software.

Term Semester

Preq

BE 0420

Notes:

Accounting Acct_1: The Accounting Profession

- Acct_1.1 Understand the role that accountants play in business and society.
- Acct_1.2 Describe career opportunities in the accounting profession.
- Acct_1.3 Demonstrate ethical skills and competencies required to be successful in the accounting profession and/or in an accounting related career.

Accounting Acct_2: Financial Reports

- Acct_2.1 Develop an understanding and working knowledge of an annual report and financial statements.

Accounting Acct_4: Demonstrate Knowledge of the Accounting Process

- Acct_4.4 Complete the various steps of the accounting cycle and explain the purpose of each step.

Accounting Acct_6: Demonstrate Knowledge in the Interpretation and Use of Data

- Acct_6.1 Use planning and control principles to evaluate the performance of an organization.
- Acct_6.2 Apply differential analysis and present value concepts to make decisions.

Accounting Acct_7: Accounting Information Systems

- Acct_7.1 Demonstrate the ability to use an automated accounting system.
- Acct_7.2 Demonstrate the ability to use an automated spreadsheet system.

Accounting Acct_8: Business Records

- Acct_8.1 Prepare a bank reconciliation, finding and correcting all errors.
- Acct_8.2 Complete a petty cash voucher and record book, and prove and replenish the fund.
- Acct_8.3 Prepare checks and stubs in accordance with bank recommendations.
- Acct_8.4 Endorse each check as per the directives and in accordance with accepted bank recommendations.
- Acct_8.5 Prepare a deposit slip and compute the checkbook balance using appropriate mathematical procedures.
- Acct_8.6 Prepare a purchase requisition form requesting the item, and log and file the requisition.
- Acct_8.7 Prepare a purchase order for the requisitioned item(s).
- Acct_8.8 Prepare a sales slip with customer and product information including tax and price.
- Acct_8.9 Prepare an invoice with customer and product information including tax and price .

Career Development CDev_2: Demonstrate Knowledge of Career Research

- CDev_2.2 Utilize a Career Information Database to prepare a career portfolio.

Career Development CDev_4: Demonstrate Knowledge of Career Strategy

- CDev_4.3 Develop an individual career plan.

Computation Comp_1: Demonstrate Knowledge of Mathematical Foundations for All Computational Skills and Concepts

- Comp_1.1 Apply basic mathematical operations to solve problems.

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Computation Comp_2: Demonstrate Knowledge of Number Relationships and Operations

Comp_2.1 Solve problems containing whole numbers, decimals, fractions, percents, ratios, and proportions.

Computation Comp_6: Demonstrate Knowledge of Problem-Solving Applications

Comp_6.1 Use mathematical terminology and procedures to analyze and solve business problems for such areas as taxation.

Comp_6.3 Use mathematical procedures to analyze and solve business problems for payroll records.

Comp_6.5 Use mathematical procedures to analyze and solve business problems for financial statements.

Comp_6.9 Use mathematical procedures to analyze and solve business problems for inventory records.

Comp_6.10 Use mathematical procedures to analyze and solve business problems for depreciation, cost recovery, and depletion.
