

ACAP

Austin Competency Analysis Profile

Accounting Technician

Conducted

September 13 and 14, 1999

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What's Inside~~

ACAP Process Overview	1
ACAP Session Agenda	2
ACAP: Accounting	
Target Job Titles	3
Occupational Competencies	4
Employability Competencies	24
ACT WorkKeys Skill Levels	38
Levels of WorkKeys Defined	39
WorkKeys Process Overview	43
Acknowledgements	44

ACAP Process Overview

What are Austin Competency Analysis Profiles (ACAPs)?

Austin Competency Analysis Profiles (ACAPs) are competency lists that are verified by expert workers called Subject Matter Experts or SMEs, that evolve from a well-established job analysis process involving business, industry, labor, and community agency representatives from throughout the Austin area.

How is an Austin Competency Analysis Profile used?

Each ACAP identifies the occupational, academic, and employability skills (or competencies) needed to enter a given occupation or occupational area. The ACAP not only lists the competencies but also clusters those competencies into broader units and details the knowledge, skills, and attitudes (competency builders) needed to perform each competency.

Within the competency list are two levels of items: core and advancing. Core items, which are essential for entry-level employment, are required to be taught. Advancing items are those needed to advance in a given occupation, and are designated by a superscripted "a". If core competencies or competency builders are present in "advancing" unit, then they are designated with a superscripted "c".

Educational institutions may add as many units, competencies, and/or competency builders as desired to reflect local employment needs, trends, and specialties. Local advisory committees are actively involved in the identification and verification of additional items. Faculty members formulate their courses of study using the varied contents of the ACAP. Faculty also monitor gains using many forms of assessment.

**Accounting Technician
ACAP Session Agenda**

September 13-14, 1999

Monday, September 13

Welcome and Introductions

Identify Job Titles for Target Occupation

Brainstorm: *What do people need to know and be able to do as an entry-ready employee in this occupation?*

Process Overview:

Purpose~Why are we here?

Review definitions

Identify outcomes

Verify Units

~Lunch Break~

Verify Competencies

Verify Competency Builders

Tuesday, September 14

Continue Verifying Competency Builders

Determine Core and Advancing Units, Competencies, and Competency Builders

~Lunch Break~

Develop Work Keys Occupational Profile

Review and Wrap Up

ACAP: Accounting Technician
Target Job Titles

Tax Examiner

Tax Auditor

Accountant

Accounts Receivable Clerk

Accounts Payable Clerk

Accounting Clerk

Bookkeeper

Accounting Specialist

Internal Auditor

Budget Analyst

ACAP: Accounting Technician

Occupational Competencies

UNITS

Unit 1 Accounts Receivable

Unit 2 Accounts Payable

Unit 3 Inventory

Unit 4 Accruals, Deferrals, and the Adjusted Trial Balance

Unit 5 Correction of Accounting Errors and the Bank Reconciliation

Unit 6 Fixed Asset Accounting/Depreciation

Unit 7 Payroll

Unit 8 Cost Accounting

Unit 9 Customer/Client/Vendor Relationships

Unit 10 Internal Revenue Service Tax Accounting

Unit 11 General Ledger

Unit 12 Governmental and Non-Profit Accounting

Unit 13 Budgeting and Cash Management

Unit 14 Industry Regulations and Professional Business Practices

Unit 15 Team/Problem Solving

Unit 1 Accounts Receivable

Competency 1.1 Record business transactions related to receivables

Competency Builders:

- 1.1.1 Prepare journal entries
- 1.1.2 Use designated valuation methods for receivable
- 1.1.3 Generate invoices, credit memos, finance charges, etc.
- 1.1.4 Classify business transactions according to purpose
- 1.1.5 Report business transactions
- 1.1.6 Post in general and subsidiary ledger
- 1.1.7 Perform error identification and correction

Competency 1.2 Prepare and present accounts receivable reports

Competency Builders:

- 1.2.1 Compile transaction information
- 1.2.2 Verify data
- 1.2.3 Use designated reporting format
- 1.2.4 Prepare and present end-of-period and other accounts receivable reports
- 1.2.5 Calculate receivable statistics including discounts, days sales outstanding, etc.

Competency 1.3 Use computerized accounts receivable system

Competency Builders:

- 1.3.1 Comply with internal control and computer security procedures
- 1.3.2 Apply appropriate software to perform accounts receivable functions
- 1.3.3 Input forms required in a computerized accounts receivable system

Competency 1.4 Determine credit level for customer according to guidelines

Competency Builders:

- 1.4.1 Access customer financial statement and/or credit rating
- 1.4.2 Assign a credit limit as per company policy
- 1.4.3 Check customer credit references

Competency 1.5 **Apply collection procedures according to company guidelines**

Competency Builders:

- 1.5.1 Explain the relationship between company policies and collection laws
- 1.5.2 Prepare reports on outstanding account receivable balances
- 1.5.3 Negotiate repayment plan
- 1.5.4 Gather and index legal documents and information in accordance with company policy
- 1.5.5 Initiate actions such as outsourcing with collection agency, filing legal action, etc.
- 1.5.6 Explain company collection policies to customers

Unit 2 **Accounts Payable**

Competency 2.1 **Record business transactions related to payables**

Competency Builders:

- 2.1.1 Prepare Journal entries
- 2.1.2 Classify business transactions according to purpose
- 2.1.3 Report business transactions
- 2.1.4 Acquire 1099 information from vendor by submitting W9 form
- 2.1.5 Calculate interest and/or discounts
- 2.1.6 Post in general and subsidiary ledger
- 2.1.7 Process invoices according to company policies
- 2.1.8 Compare invoices to supporting documents (e.g. purchase order, packing slip, previous payment history etc.)
- 2.1.9 Perform vendor statement analysis

Competency 2.2 **Prepare/present accounts payable reports**

Competency Builders:

- 2.2.1 Compile transaction information
- 2.2.2 Verify data
- 2.2.3 Use designated report format
- 2.2.4 Calculate payment statistics including percentage of discounts taken, average payment times
- 2.2.5 Prepare and present end-of-period and other accounts payable reports
- 2.2.6 Prepare 1099 report annually

Competency 2.3 Use computerized accounts payable system

Competency Builders:

- 2.3.1 Comply with internal control and computer security procedures
- 2.3.2 Apply appropriate software to perform accounts payable functions
- 2.3.3 Input forms required in a computerized accounts payable system
- 2.3.4 Generate vendor checks

Unit 3 Inventory

Competency 3.1 Receive inventory items

Competency Builders:

- 3.1.1 Complete inventory receiving reports
- 3.1.2 Match packing slips to purchase orders
- 3.1.3 Inspect merchandise for damaged inventory
- 3.1.4 Complete damaged inventory documentation and return damaged goods
- 3.1.5 Deliver accepted goods

Competency 3.2 Record merchandise purchase costs

Competency Builders:

- 3.2.1 Calculate shipping and other included costs
- 3.2.3 Differentiate between free on board (F.O.B.) shipping point vs. F.O.B. destination
- 3.2.4 Record inventory and other charges eg. shipping, sales tax, etc.

Competency 3.3 Prepare journal entries for inventory using generally accepted accounting

Competency Builders:

- 3.3.1 Create journal entries for purchase returns
- 3.3.2 Create journal entries for allowances
- 3.3.3 Create journal entries for damaged or lost inventory
- 3.3.4 Create journal entries for merchandise returns by customers
- 3.3.5 Create journal entries for year-end adjustments, for inventory purchases and cost of goods sold

Competency 3.4 Compute ending inventory and cost of goods sold

Competency Builders:

- 3.4.1 Determine appropriate methodologies based on company policies and general accounting principles.
- 3.4.2 Compute ending inventory
- 3.4.3 Compute cost of good sold COGS
- 3.4.4 Consider income tax consequences when using various methods of inventory computation and cost of goods sold
- 3.4.5 Determine value of inventory (e.g. lower of cost or market (CM) rule).

Competency 3.5 Prepare and present inventory reports

Competency Builders:

- 3.5.1 Compile inventory information.
- 3.5.2 Verify data by compiling physical inventory information.
- 3.5.3 Use designated report format.
- 3.5.4 Prepare end-of-period and other inventory reports.
- 3.5.5 Calculate and present statistical reports and forecasts.

Competency 3.6 Use computerized inventory system

Competency Builders:

- 3.6.1 Comply with internal control and computer security procedures.
- 3.6.2 Apply appropriate software to perform inventory functions.
- 3.6.3 Input forms required in a computerized inventory system.

Unit 4 Accruals, Deferrals and the Adjusted Trial Balance

Competency 4.1 Make adjustments for accruals, deferrals, etc.

Competency Builders:

- 4.1.1 Recognize the difference between cash basis and accrual basis accounting.
- 4.1.2 Record accrued revenues at the end of the period
- 4.1.3 Record accrued expenses at the end of the period
- 4.1.4 Record revenue collected in advance

Competency 4.2 Make end-of-period adjustments for unearned revenue

Competency Builders:

- 4.2.1 Make adjustments when the revenue collected in advance was originally recorded in a revenue account
- 4.2.2 Make end-of-period adjustments when the prepaid expense was recorded in an expense account
- 4.2.3 Recognize indications of common mistakes and make necessary corrections
- 4.2.4 Record prepayments
- 4.2.5 Make end-of-period adjustment when pre-paid expense was recorded in a prepaid asset account

Competency 4.3 Adjust entries for expense

Competency Builders:

- 4.3.1 Adjust entries for depreciation expense
- 4.3.2 Adjust entries for bad debt expense
- 4.3.3 Record bad debt expense using the allowance method for book purposes and the direct write-off method for tax purposes

Competency 4.4 Prepare unadjusted trial balance on worksheet

Competency Builders:

- 4.4.1 Add the adjustments and extend the worksheet to the unadjusted trial balance
- 4.4.2 Use a chart of accounts
- 4.4.3 Make closing entries
- 4.4.4 Make post-closing trial balance
- 4.4.5 Extend the unadjusted trial balance to produce the adjusted trial balance

Competency 4.5 Prepare/present adjusted trial balance reports

Competency Builders:

- 4.5.1 Compile information
- 4.5.2 Verify data
- 4.5.3 Use designated report format
- 4.5.4 Prepare end-of-period and other adjusted trial balance report

Competency 4.6 Use computerized system

Competency Builders:

- 4.6.1 Comply with internal control and computer security procedures
- 4.6.2 Apply appropriate software to perform functions
- 4.6.3 Input forms required in a computerized system

Unit 5 Correction of Accounting Errors and the Bank Reconciliation

Competency 5.1 Correct accounting errors

Competency Builders:

- 5.1.1 Recognize various kinds of errors
- 5.1.2 Locate accounting errors
- 5.1.3 Correct errors appropriately
- 5.1.4 Verify corrections.

Competency 5.2 Perform the bank reconciliation

Competency Builders:

- 5.2.1 Recognize the terms debit and credit with regard to bank statements and the ledger cash account
- 5.2.2 Explain the difference between company bank and cash accounts
- 5.2.3 Reconcile the end-of-period bank balance
- 5.2.4 Reconcile bank and book balances to the correct amount
- 5.2.5 Record/adjust bank entries in cash accounts (e.g. finance charges, etc.)

Competency 5.3 Correct errors on the unadjusted trial balance

Competency Builders:

- 5.3.1 Recognize contra account balances as debit or credit balances
- 5.3.2 Determine each account's appropriate balance with regard to debit or credit
- 5.3.3 Find and correct error when total debits do not equal total credits
- 5.3.4 Find errors in the individual ledger accounts
- 5.3.5 Recognize errors that indicate journal entry errors
- 5.3.6 Find and correct transposition errors
- 5.3.7 Recognize errors not revealed by the trial balance
- 5.3.8 Apply basic elements of the post-closing trial balance

Competency 5.4 Correct current-period accrual errors

Competency Builders:

- 5.4.1 Define a current-period v. prior-period error
- 5.4.2 Recognize/correct current-period errors in accrued expenses/revenues, such as omissions or entries of too much or too little
- 5.4.3 Recognize/Correct current-period deferral errors.

Competency 5.5 Prepare/present correction and reconciliation reports

Competency Builders:

- 5.5.1 Compile information
- 5.5.2 Verify data
- 5.5.3 Use designated report format
- 5.5.4 Prepare end-of-period report

Competency 5.6 Use computerized system

Competency Builders:

- 5.6.1 Comply with internal control and computer security procedures.
- 5.6.2 Apply appropriate software to perform functions
- 5.6.3 Input forms required in a computerized system.

Unit 6 Fixed Asset Accounting/Depreciation

Competency 6.1 Apply generally accepted accounting principles (GAAP) for computing depreciation

Competency Builders:

- 6.1.1 Determine the cost of an individual asset v. assets in a group purchase
- 6.1.2 Determine the asset's estimated life and residual value
- 6.1.3 Select a depreciation method
- 6.1.4 Compute book value
- 6.1.5 Complete depreciation schedule and record depreciation expense

Competency 6.2 Prepare/present depreciation reports

Competency Builders:

- 6.2.1 Compile information
- 6.2.2 Verify data

- 6.2.3 Use designated report format
- 6.2.4 Prepare end-of-period and special reports

Competency 6.3 Use computerized system

Competency Builders:

- 6.3.1 Comply with internal control and computer security procedures
- 6.3.2 Apply appropriate software to perform functions
- 6.3.3 Input forms required in a computerized system

Competency 6.4 Monitor/track fixed assets

Competency Builders:

- 6.4.1 Receive, tag and record fixed assets
- 6.4.2 Prepare receiving reports
- 6.4.3 Match packing slips to purchase orders
- 6.4.4 Inspect for damage
- 6.4.5 Prepare damage report and return damage goods
- 6.4.6 Complete a physical inventory

Unit 7 Payroll

Competency 7.1 Pay employees according to guidelines for each defined status

Competency Builders:

- 7.1.1 Recognize the difference between common-law employee, statutory employee, statutory non-employees, and independent contractors and how they are compensated.
- 7.1.2 Apply Federal and state wage-hour law for exempt and non-exempt employees.
- 7.1.3 Recognize federal minimum wage
- 7.1.4 Define the term “earned wages”
- 7.1.5 Describe the workweek defined under federal law in determining employees pay.
- 7.1.6 Recognize/calculate various withholdings and apply to wages (e.g. child support, guaranteed student loan, levies, bankruptcies, misconduct, etc.)

Competency 7.2 Retain employment records, tax returns and tax documents as required by law

Competency Builders:

- 7.2.1 Recognize/obtain data that employers are required to obtain and retain on employees
- 7.2.2 Request W-4 forms, Social Security card, I9 Forms when required
- 7.2.3 Recognize conditions qualifying employee for exemption from all federal income tax withholding
- 7.2.4 Initiate changes to a W-4 when required conditions exist
- 7.2.5 Reject employee's W-4 when conditions exist that require this action
- 7.2.6 Withhold additional taxes or a flat amount of tax when requested in writing
- 7.2.7 Recognize and apply state withholding allowance certificates

Competency 7.3 Withhold and deposit federal taxes such as FICA, Federal income tax, and special withholding

Competency Builders:

- 7.3.1 Comply with established due dates for withholding and deposits
- 7.3.2 File federal employment reports, using correct forms, on or before due dates (ie, SUTA, Form 940, 941, W-2, W-3, etc.)
- 7.3.3 Select the correct annual tax rate
- 7.3.4 Handle, date and administer checks within guidelines.
- 7.3.5 Adhere to state unemployment reporting, annual state wage and tax returns, state due dates for copies of various forms, such as W-2, W-3, etc.
- 7.3.6 Use appropriate means for reporting the federal W-2

Competency 7.4 Create payroll register

Competency Builders:

- 7.4.1 Record the journal entries such as employee wages, deductions, tax expenses for employer and other payments
- 7.4.2 Prepare periodic reports of earnings, taxes, and deductions
- 7.4.3 Keep records of leave pay and nontaxable wages
- 7.4.4 Record changes affecting net wages such as exemptions, insurance coverage, and loan payments for each employee
- 7.4.5 Update master payroll records
- 7.4.6 Accrue payroll expenses

Competency 7.5 **Verify a complete payroll with required associated reports**

Competency Builders:

- 7.5.1 Compile payroll information
- 7.5.2 Verify data
- 7.5.3 Use designated report format
- 7.5.4 Prepare/present end-of-period payroll report

Competency 7.6 **Use computerized payroll system**

Competency Builders:

- 7.6.1 Comply with internal control and computer security procedures
- 7.6.2 Apply appropriate software to perform payroll functions
- 7.6.3 Input forms required in a computerized payroll system

Unit 8 **Cost Accounting**

Competency 8.1 **Apply cost accounting concepts**

Competency Builders:

- 8.1.1 Use job order costing
- 8.1.2 Use process costing
- 8.1.3 Apply alternative costing methods including activity-based and just-in-time costing.

Competency 8.2 **Prepare/Present cost analysis reports for management decision making**

Competency Builders:

- 8.2.1 Verify data
- 8.2.2 Use designated reporting format
- 8.2.3 Collect data using cost accounting system/processes
- 8.2.4 Calculate costs for different activities/products and prepare reports
- 8.2.5 Perform analysis of data such as cost comparison, trend determination, variance analysis, etc.

Competency 8.3 Use computerized cost accounting system.

Competency Builders:

- 8.3.1 Comply with internal control and computer security procedures.
- 8.3.2 Apply appropriate software to perform cost accounting functions.
- 8.3.3 Input forms required in a computerized cost-accounting system

Unit 9 Customer/Client/Vendor Relationships

Competency 9.1 Respond to customer/client/ vendor requests

Competency Builders:

- 9.1.1 Determine client/customer/vendor needs
- 9.1.2 Access client/customer/vendor records
- 9.1.3 Verify customer/client/vendor information
- 9.1.4 Refer client to appropriate person if necessary
- 9.1.5 Follow-up on customer/client/vendor satisfaction
- 9.1.6 Determine information needed to solve the problem
- 9.1.7 Respond to customer requests in a courteous and professional manner
- 9.1.8 Document contact with customer/vendor and how problem was addressed

Competency 9.2 Prepare Customer/Client/Vendor Service Reports In Response To Customer Requests

Competency Builders:

- 9.2.1 Verify data
- 9.2.2 Use designated reporting format

Competency 9.3 Use computerized customer service database

Competency Builders:

- 9.3.1 Comply with internal control and computer security procedures
- 9.3.2. Update client information in database
- 9.3.3 Record client contact information in database

Competency 9.4 Apply Conflict Resolution/Negotiation Skills

Competency Builders:

- 9.4.1 Demonstrate active listening skills

- 9.4.2 Maintain professional demeanor
- 9.4.3 Restate issues or problems to clarify/demonstrate understanding
- 9.4.4 Negotiate within defined professional boundaries
- 9.4.5 Follow through in a timely manner
- 9.4.6 Escalate issue to higher management level for resolution if out of scope and provide contact information

Unit 10 Internal Revenue Service Tax Accounting

Competency 10.1 Use computerized system

Competency Builders:

- 10.1.1 Comply with internal control and computer security procedures.
- 10.1.2 Apply appropriate software to perform functions
- 10.1.3 Input forms required in a computerized system
- 10.1.4 Research tax law on internal computer system

Competency 10.2 Research federal tax law information

Competency Builders:

- 10.2.1 Access relevant information in the Internal Revenue Code, Internal Revenue Manual, publications, desk procedure manuals, etc.
- 10.2.2 Relate laws to work situation
- 10.2.3 Apply guidelines to work situation

Competency 10.3 Explain tax law to taxpayer or power of attorney

Competency Builders:

- 10.3.1 Simplify complicated tax law information for the general public verbally and in writing
- 10.3.2 Document contacts with taxpayers or power of attorney
- 10.3.3 Obtain signature of agreement on tax report after an audit
- 10.3.4 Persuade taxpayer or power of attorney to agree with changes in tax account after an audit

Competency 10.4 **Evaluate tax form information for individual and business entities**

Competency Builders:

- 10.4.1 Classify relevant tax forms to taxpayer category: individual tax form 1040, business tax forms 941, 940, 943. corporate tax form 1120, partnership tax form 1065
- 10.4.2 Recognize and locate tax form line items on appropriate tax form: taxable income, total tax due, withholding, earned income credit, standard deductions, exemptions, etc
- 10.4.3 Explain when various tax forms should be filed and deposits and payments should be made

Competency 10.5 **Organize and prioritize case inventories**

Competency Builders:

- 10.5.1 Follow established timelines for case management
- 10.5.2 Follow up on taxpayer correspondence on the phone or in writing
- 10.5.3 Expedite priority case work (e.g. “congressional” - have contacted congressperson)
- 10.5.4 Organize correspondence and documents to facilitate monitoring of casework.

Unit 11 **General Ledger**

Competency 11.1 **Prepare a Sales Tax report**

Competency Builders:

- 11.1.1 Compile gross sales
- 11.1.2 Calculate non-taxable and taxable sales
- 11.1.3 Apply sales tax percentage to taxable sales
- 11.1.4 Submit sales tax form and payment to state taxing authority
- 11.1.5 Obtain exemption forms from tax exempt customers
- 11.1.6 Prepare and post journal entry to sales tax payable

Competency 11.2 **Use computerized system**

Competency Builders:

- 11.2.1 Comply with internal control and computer security procedures
- 11.2.2 Apply appropriate software to perform functions
- 11.2.3 Input forms required in a computerized system

Competency 11.3 Prepare financial statements

Competency Builders:

- 11.3.1 Prepare income statements
- 11.3.2 Prepare a balance sheet
- 11.3.3 Analyze transactions affecting asset accounts
- 11.3.4 Prepare footnotes such as bad debt entries on financial statements

Competency 11.4 Identify type of business organization and impact on accounting procedures

Competency Builders:

- 11.4.1 Differentiate between businesses organized as proprietorships, partnerships, or corporations
- 11.4.2 Describe similarities and differences between manufacturing, merchandizing, and service businesses
- 11.4.3 Describe the accounting cycle
- 11.4.4 Describe business organization in reports to outside organizations

11.5 Prepare Audit Work Papers

Competency Builders:

- 11.5.1 Obtain documentation to support account balances
- 11.5.2 Complete forms if required
- 11.5.3 Compile information and documentation as required for purpose of audit

Unit 12 Governmental and Non-Profit Accounting

Competency 12.1 Describe the different fund types for governmental accounting

Competency Builders:

- 12.1.1 Determine which transactions belong in each fund type
- 12.1.2 Account for intra-fund and inter-fund transfers
- 12.1.3 Determine what closing balance should be for each type of fund

Competency 12.2 **Explain how funds are encumbered in governmental accounting**

Competency Builders:

- 12.2.1 Account for encumbered funds.
- 12.2.2 Recognize transactions that reverse encumbered funds.
- 12.2.3 Calculate encumbered funds on balance sheet.

Competency 12.3 **Follow governmental spending regulations**

Competency Builders:

- 12.3.1 Interpret and apply appropriation act.
- 12.3.2 Interpret and apply governmental code related to spending.
- 12.3.3 Interpret and apply various state agency regulations related to spending (e.g. state auditors office, state comptroller, general service commission, etc.)

Competency 12.4 **Recognize unique features of non-profit accounting**

Competency Builders:

- 12.4.1 Describe the differences between non profit accounting and governmental and for-profit accounting
- 12.4.2 Describe how IRS code defines non-profit
- 12.4.3 Recognize importance of internal control in a non-profit environment.

Unit 13 **Budgeting and Cash Management**

Competency 13.1 **Develop a budget**

Competency Builders:

- 13.1.1 Forecast revenue resources
- 13.1.2 Forecast/determine needed resources by expense/expenditure category
- 13.1.3 Prioritize expense/expenditure needs within guidelines of company/agency (eg. establish spending limits)
- 13.1.4 Allocate resources according to priorities

Competency 13.2 **Track actual expenditures against budget**

Competency Builders:

- 13.2.1 Compare actual expenses to budget allocation

- 13.2.2 Calculate variances
- 13.2.3 Apply variance guidelines to recognize exceptions
- 13.2.4 Research and explain exceptions

Competency 13.3 Report and present budget reports

Competency Builders:

- 13.3.1 Compile budget information
- 13.3.2 Verify data
- 13.3.3 Use designated reporting format
- 13.3.4 Prepare and present end-of-period and other budget reports

Competency 13.4 Use computerized budget/cash management system

Competency Builders:

- 13.4.1 Comply with internal control and computer security procedures
- 13.4.2 Apply appropriate software to perform budget functions
- 13.4.3 Input forms required in a computerized budget/cash management system

Competency 13.5 Prepare cash forecasting report

Competency Builders:

- 13.5.1 Compile information from forecasted payables and receivables.
- 13.5.2 Verify data
- 13.5.3 Analyze cash balances and needs
- 13.5.4 Communicate cash status with appropriate departments.
- 13.5.5 Determine appropriate steps in addressing the cash needs such as transferring funds between bank accounts, accessing credit lines, etc.

Unit 14 Industry Regulations and Professional Business Practices

Competency 14.1 Apply appropriate business regulations

Competency Builders:

- 14.1.1 Follow Generally Accepted Accounting Principles (GAAP)
- 14.1.2 Follow industry/company specific codes and standards that apply to accounting procedures
- 14.1.3 Apply policies and procedures to work situations

Competency 14.2 Demonstrate professional business skills

Competency Builders:

- 14.2.1 Apply logical thinking skills to resolve work-related problems
- 14.2.2 Demonstrate professional telephone etiquette
- 14.2.3 Demonstrate professional writing techniques (e.g. business letters, memos, email messages, etc.)
- 14.2.4 Exhibit interpersonal skills in professional environment
- 14.2.5 Exhibit professional oral communication and presentation skills
- 14.2.6 Demonstrate ability to categorize files and retrieve information by standard, logical methods (e.g. alpha-numeric, etc.)

Competency 14.3 Use common business equipment and software

Competency Builders:

- 14.3.1 Use 10 key calculator by touch
- 14.3.2 Use standard business software (e.g. Lotus, Excel, Access, Word, etc.)
- 14.3.3 Demonstrate ability to touch type

Unit 15 Team/Problem Solving

Competency 15.1 Participate/lead in problem solving activities

Competency Builders:

- 15.1.1 Communicate/document current processes/procedures
- 15.1.2 Identify problem areas
- 15.1.3 Present solutions and make recommendations to teams/supervisor
- 15.1.4 Brainstorm possible solutions
- 15.1.5 Select and implement appropriate solutions
- 15.1.6 Identify sources and gather information
- 15.1.7 Evaluate solution effectiveness

Competency 15.2 Participate as a member/leader of a self directed work team

Competency Builders:

- 15.2.1 Demonstrate ability to communicate ideas (outside of the box)
- 15.2.2 Enter into discussions/share your experience and expertise
- 15.2.3 Establish and follow through on goals
- 15.2.4 Accept assignments

- 15.2.5 Apply conflict resolution and problem solving skills
- 15.2.6 Identify strengths and weaknesses of team members
- 15.2.7 Apply coaching techniques

Competency 15.3 Apply project management techniques

Competency Builders:

- 15.3.1 Allocate resources
- 15.3.2 Determine necessary skills and abilities for your team
- 15.3.3 Establish time frame and scope of project
- 15.3.4 Track and monitor reports
- 15.3.5 Set expectations
- 15.3.6 Establish communication networks

ACAP: Accounting Technician~~

Employability Competencies

UNITS

- Unit 1: Career Development
- Unit 2: Decision Making and Problem Solving
- Unit 3: Work Ethic
- Unit 4: Job-Seeking Skills
- Unit 5: Job Retention and Career Advancement Skills
- Unit 6: Technology in the Workplace
- Unit 7: Lifelong Learning
- Unit 8: Economic Education
- Unit 9: Balancing Work and Family
- Unit 10: Citizenship in the Workplace
- Unit 11: Leadership
- Unit 12: Entrepreneurship

Employability Competencies

Unit 1: Career Development

Competency 1.1: Investigate career options

Competency Builders:

- 1.1.1 Determine interests and aptitudes
- 1.1.2 Identify career options
- 1.1.3 Research interests, knowledge, abilities, and skills needed in an occupation
- 1.1.4 Select careers that best match interests and aptitudes
- 1.1.5 Identify advantages and disadvantages of career options, including self-employment and nontraditional careers

Competency 1.2: Utilize career information

Competency Builders:

- 1.2.1 Identify a range of career information resources
- 1.2.2 Use a range of resources to obtain career information (e.g., handbooks, career materials, labor market information, and computerized career-information delivery systems)
- 1.2.3 Demonstrate knowledge of various classification systems that categorize occupations and industries (e.g., *Dictionary of Occupational Titles*)
- 1.2.4 Describe the educational requirements of various occupations
- 1.2.5 Identify individuals in selected occupations as possible information resources, role models, or mentors
- 1.2.6 Describe the impact of factors such as population, climate, employment trends, and geographic location on occupational opportunities
- 1.2.7 Assess differences in the wages, benefits, annual incomes, cost of living, and job opportunities associated with selected career options
- 1.2.8 Determine labor market projections for selected career options

Competency 1.3: Participate in a career exploration activity

Competency Builders:

- 1.3.1 Identify career exploration activities (e.g., job shadowing, mentoring, volunteer experiences, part-time employment, and cooperative education)
- 1.3.2 Compare traits, skills, and characteristics required for specific career choices with individual's traits, skills, and characteristics
- 1.3.3 Recognize potential conflicts between personal characteristics and career choice areas
- 1.3.4 Describe the impact of exploration activities on current choices

Competency 1.4: Assess the relationship between educational achievement and career planning

Competency Builders:

- 1.4.1 Describe how skills developed in academic and vocational programs relate to career goals
- 1.4.2 Describe how education relates to the selection of a college major, further training, and/or entry into the job market
- 1.4.3 Identify skills that can apply to a variety of occupational requirements
- 1.4.4 Explain the importance of possessing learning skills in the workplace

Competency 1.5: Develop an individual career plan

Competency Builders:

- 1.5.1 Identify career goal(s)
- 1.5.2 Identify worker conditions, education, training, and employment opportunities related to selected career goal(s)
- 1.5.3 Describe school and community resources available to help achieve career goal(s)
- 1.5.4 Identify career ladders possible within selected career goal(s)*
- 1.5.5 Identify additional experiences needed to move up identified career ladders*
- 1.5.6 Recognize that changes may require retraining and upgrading of employees' skills

Competency 1.6: Annually review/revise the individual career plan

Competency Builders:

- 1.6.1 Identify experiences that have reinforced selection of the specific career goal(s) listed on the individual career plan
- 1.6.2.1 Identify experiences that have changed the specific career goals(s) listed on the individual career plan
- 1.6.3 Modify the career goal(s) and educational plans on the individual career plan
- 1.6.4 Ensure that parents or guardians provide input into the individual career plan process
- 1.6.5 Identify the correlation between the individual career plan and the actual courses to be taken in high school
- 1.6.6 Identify the correlation between the individual career plan and postsecondary training, adult education, or employment

Unit 2: Decision Making and Problem Solving

Competency 2.1: Apply decision-making techniques in the workplace

Competency Builders:

- 2.1.1 Identify the decision to be made
- 2.1.2 Compare alternatives
- 2.1.3 Determine the consequences of each alternative
- 2.1.4 Make decisions based on values and goals
- 2.1.5 Evaluate the decision made

Competency 2.2: Apply problem-solving techniques in the workplace

Competency Builders:

- 2.2.1 Diagnose the problem, its urgency, and its causes
- 2.2.2 Identify alternatives and their consequences in relation to the problem
- 2.2.3 Recognize multicultural and nonsexist dimensions of problem solving
- 2.2.4 Explore possible solutions to the problem using a variety of resources
- 2.2.5 Compare/contrast the advantages and disadvantages of each solution
- 2.2.6 Determine appropriate action
- 2.2.7 Implement action
- 2.2.8 Evaluate results of action implemented

Unit 3: Work Ethic

Competency 3.1: Evaluate the relationship of self-esteem to work ethic

Competency Builders:

- 3.1.1 Identify special characteristics and abilities in self and others
- 3.1.2 Identify internal and external factors that affect self-esteem
- 3.1.3 Identify how individual characteristics relate to achieving personal, social, educational, and career goals
- 3.1.4 Identify the relationship between personal behavior and self-concept

Competency 3.2: Analyze the relationship of personal values and goals to work ethic both in and out of the workplace

Competency Builders:

- 3.2.1 Distinguish between values and goals
- 3.2.2 Determine the importance of values and goals

- 3.2.3 Evaluate how one's values affect one's goals
- 3.2.4 Identify own short- and long-term goals
- 3.2.5 Prioritize own short- and long-term goals
- 3.2.6 Identify how one's values are reflected in one's work ethic
- 3.2.7 Identify how interactions in the workplace affect one's work ethic
- 3.2.8 Identify how life changes affect one's work ethic

Competency 3.3: Demonstrate work ethic

Competency Builders:

- 3.3.1 Examine factors that influence work ethic
- 3.3.2 Display initiative
- 3.3.3 Demonstrate dependable attendance and punctuality
- 3.3.4 Demonstrate organizational skills
- 3.3.5 Adhere to schedules and deadlines
- 3.3.6 Demonstrate a willingness to learn
- 3.3.7 Demonstrate a willingness to accept feedback and evaluation
- 3.3.8 Demonstrate interpersonal skills required for working with and for others
- 3.3.9 Describe appropriate employer-employee interactions for various situations
- 3.3.10 Express feelings and ideas in an appropriate manner for the workplace

Competency 3.4: Demonstrate safety skills

Competency Builders:

- 3.4.1 Practice safe work habits
- 3.4.2 Identify safety hazards
- 3.4.3 Employ preventative safety measures
- 3.4.4 Demonstrate appropriate care and use of equipment and facilities to ensure safety
- 3.4.5 Comply with safety and emergency procedures

Unit 4: Job-Seeking Skills

Competency 4.1: Prepare for employment

Competency Builders:

- 4.1.1 Identify traditional and nontraditional employment sources
- 4.1.2 Utilize employment sources
- 4.1.3 Research job opportunities, including nontraditional careers
- 4.1.4 Interpret equal employment opportunity laws
- 4.1.5 Explain the critical importance of personal appearance, hygiene, and demeanor throughout the employment process
- 4.1.6 Prepare for generic employment tests and those specific to an occupation/organization

Competency 4.2: Develop a resume

Competency Builders:

- 4.2.1 Identify personal strengths and weaknesses
- 4.2.2 List skills and/or abilities, career objective(s), accomplishments, educational background, work experience, volunteer/community contributions, and organizational memberships
- 4.2.3 Select an acceptable resume format
- 4.2.4 Use correct grammar and spelling and concise wording
- 4.2.5 Secure references
- 4.2.6 Complete the resume

Competency 4.3: Complete the job application process

Competency Builders;

- 4.3.1 Explain the importance of an application form
- 4.3.2 Obtain job application forms
- 4.3.3 Demonstrate behaviors (e.g., personal appearance, hygiene, and demeanor) for obtaining job application forms in person
- 4.3.4 Describe methods for handling illegal questions on job application forms
- 4.3.5 Demonstrate legible written communication skills using correct grammar and spelling and concise wording
- 4.3.6 Return application to appropriate person
- 4.3.7 Request interview
- 4.3.8 Follow up on application status

Competency 4.4: Demonstrate interviewing skills

Competency Builders:

- 4.4.1 Investigate interview procedures
- 4.4.2 Demonstrate appropriate behaviors (e.g., appearance, hygiene, and demeanor) for the interview
- 4.4.3 Demonstrate question-and-answer techniques
- 4.4.4 Demonstrate methods for handling difficult and/or illegal interview questions
- 4.4.5 Use correct grammar and concise wording

Competency 4.5: Secure employment

Competency Builders:

- 4.5.1 Identify present and future employment opportunities within an occupation/organization
- 4.5.2 Research the organization/company
- 4.5.3 Use follow-up techniques to enhance employment potential
- 4.5.4 Evaluate job offer(s)
- 4.5.5 Respond to job offer(s)

Unit 5: Job Retention and Career Advancement Skills

Competency 5.1: Analyze the organizational structure of the workplace

Competency Builders:

- 5.1.1 Identify employer expectations regarding job performance, work habits, attitudes, personal appearance, and hygiene
- 5.1.2 Comply with company policies and procedures
- 5.1.3 Examine the role/relationship between employee and employer
- 5.1.4 Recognize opportunities for advancement and reasons for termination
- 5.1.5 Recognize the organization's ethics

Competency 5.2: Maintain positive relations with others

Competency Builders:

- 5.2.1 Exhibit appropriate work habits and attitudes
- 5.2.2 Identify behaviors for establishing successful working relationships
- 5.2.3 Cooperate through teamwork and group participation
- 5.2.4 Demonstrate a willingness to compromise
- 5.2.5 Identify methods for dealing with harassment, bias, and discrimination based on race, color, national origin, gender, religion, disability, or age
- 5.2.6 Cooperate with authority
- 5.2.7 Accept supervision

Competency 5.3: Demonstrate accepted social and work behaviors

Competency Builders:

- 5.3.1 Demonstrate a positive attitude
- 5.3.2 Demonstrate accepted conversation skills
- 5.3.3 Use good manners
- 5.3.4 Accept responsibility for assigned tasks
- 5.3.5 Demonstrate personal hygiene
- 5.3.6 Demonstrate knowledge of a position
- 5.3.7 Perform quality work

Competency 5.4: Analyze opportunities for personal and career growth*

Competency Builders:

- 5.4.1 Demonstrate opportunities within chosen occupation/organization*
- 5.4.2 Determine other career opportunities outside chosen occupation/organization*
- 5.4.3 Evaluate the factors involved in considering a new position within or outside an occupation/organization*
- 5.4.4 Exhibit characteristics needed for advancement*

Unit 6: Technology in the Workplace

Competency 6.1: Demonstrate knowledge of technology issues

Competency Builders:

- 6.1.1 Demonstrate knowledge of the characteristics of technology
- 6.1.2 Demonstrate knowledge of how technology systems are applied
- 6.1.3 Assess the impact of technology on the individual, society, and environment
- 6.1.4 Demonstrate knowledge of the evolution of technology
- 6.1.5 Identify how people, information, tools and machine, energy, capital, physical space, and time influence the selection and use of technology
- 6.1.6 Identify legal and ethical issues related to technology (e.g., confidentiality, information sharing, copyright protection)

Competency 6.2: Demonstrate skills related to technology issues

Competency Builders:

- 6.2.1 Exhibit willingness to adapt to technological change
- 6.2.2 Utilize technological systems
- 6.2.3 Utilize a variety of resources and processes to solve technological problems

- 6.2.4 Employ higher-order thinking skills for solving technological problems
- 6.2.5 Work as a team member in solving technological problems
- 6.2.6 Use technology in a safe and responsible manner
- 6.2.7 Apply science, mathematics, communication, and social studies concepts to solve technological problems
- 6.2.8 Demonstrate ingenuity and creativity in the use of technology*
- 6.2.9 Utilize a formal method (systems approach) in solving technological problems*

Unit 7: Lifelong Learning

Competency 7.1: Apply lifelong learning practices to individual situations

Competency Builders:

- 7.1.1 Define lifelong learning
- 7.1.2 Identify factors that cause the need for lifelong learning
- 7.1.3 Identify changes that may require the retraining and upgrading of employee's skills
- 7.1.4 Identify avenues for lifelong learning
- 7.1.5 Participate in lifelong learning activities

Competency 7.2: Adapt to change

Competency Builders:

- 7.2.1 Analyze the causes and effect of change
- 7.2.2 Identify the effect of change on goals
- 7.2.3 Identify the importance of flexibility when reevaluating goals
- 7.2.4 Evaluate the need for lifelong learning experiences in adapting to change

Unit 8: Economic Education

Competency 8.1: Analyze how an economy functions as a whole

Competency Builders:

- 8.1.1 Describe how individuals and societies make choices to satisfy needs and wants with limited resources
- 8.1.2 Identify how production factors (land, labor, capital, and entrepreneurship) are used to produce goods and services
- 8.1.3 Illustrate how individuals and households exchange their resources for the income they use to buy goods and services
- 8.1.4 Explain how individuals and business firms use resources to produce goods and services to generate income

- 8.1.5 Identify characteristics of command, market, and traditional economics*
- 8.1.6 Describe how all levels of government assess taxes in order to provide services

Competency 8.2: Analyze how an economic system is a framework within which decisions are made by individuals and groups

Competency Builders:

- 8.2.1 List several individuals and groups that make economic decisions at the local, state, and national levels
- 8.2.2 Identify the important roles that local, state, and national governments play in a market economy
- 8.2.3 List examples of how government decisions affect individuals
- 8.2.4 Identify how geographic locations affect the political and economic systems of the world
- 8.2.5 Evaluate how markets allocate goods and services
- 8.2.6 Explain how resources, goods, and services are exchanged in markets
- 8.2.7 Explain competition and its effect on the market

Competency 8.3: Analyze the importance of making informed personal financial decisions

Competency Builders:

- 8.3.1 Describe the need for personal management records
- 8.3.2 Create a personal budget
- 8.3.3 Create a budget for a family of four for one month
- 8.3.4 Explain how credit affects personal/family finances
- 8.3.5 Identify steps to avoid credit problems
- 8.3.6 Make informed consumer choices in response to personal needs and wants
- 8.3.7 Identify factors that influence consumer decisions (e.g., advertisements, peer groups, price, and location)
- 8.3.8 Explain the cost and benefits for individuals of various types of taxation at the local, state, and federal levels

Unit 9: Balancing Work and Family

Competency 9.1: Analyze the effects of family on work

Competency Builders:

- 9.1.1 Recognize how family values, goals, and priorities are reflected in the workplace
- 9.1.2 Identify present and future family structures and responsibilities
- 9.1.3 Describe personal and family roles
- 9.1.4 Analyze concerns of working parent(s)

- 9.1.5 Examine how family responsibilities can conflict with work
- 9.1.6 Identify ways to resolve family-related conflicts
- 9.1.7 Explain how to use support systems/community resources to help resolve family-related conflicts

Competency 9.2: Analyze the effects of work on family

Competency Builders:

- 9.2.1 Identify responsibilities associated with paid and nonpaid work
- 9.2.2 Compare the advantages and disadvantages of multiple incomes
- 9.2.3 Explain how work can conflict with family responsibilities
- 9.2.4 Explain how work-related stress can affect families
- 9.2.5 Identify family support systems and resources

Unit 10: Citizenship in the Workplace

Competency 10.1: Exercise the rights and responsibilities of citizenship in the workplace

Competency Builders:

- 10.1.1 Identify the basic rights and responsibilities of citizenship in the workplace
- 10.1.2 Identify situations in which compromise is necessary
- 10.1.3 Examine how individuals from various backgrounds contribute to the workplace
- 10.1.4 Demonstrate initiative to facilitate cooperation
- 10.1.5 Give/receive constructive criticism to enhance cooperation

Competency 10.2 Prepare to work in a multicultural society

Competency Builders:

- 10.2.1 Identify ways to live in a multicultural society with mutual respect and appreciation for others
- 10.2.2 Examine how culture and experience create differences in people
- 10.2.3 Demonstrate respect for the contributions made by all people
- 10.2.4 Investigate personal cultural background as a means of developing self-respect
- 10.2.5 Make personal choices that reduce discrimination, isolation, and prejudice
- 10.2.6 Work effectively with people irrespective of their race, gender, religion, ethnicity, disability, age, or cultural background

Unit 11: Leadership

Competency 11.1: Evaluate leadership styles appropriate for the workplace

Competency Builders:

- 11.1.1 Identify characteristics of effective leaders
- 11.1.2 Compare leadership styles
- 11.1.3 Demonstrate effective delegation skills
- 11.1.4 Investigate empowerment concepts
- 11.1.5 Identify opportunities to lead in the workplace

Competency 11.2 Demonstrate effective teamwork skills

Competency Builders:

- 11.2.1 Identify the characteristics of a valuable team member
- 11.2.2 Identify methods of involving each team member
- 11.2.3 Contribute to team efficiency and success
- 11.2.4 Determine ways to motivate team members

Competency 11.3: Utilize effective communication skills

Competency Builders:

- 11.3.1 Identify the importance of listening
- 11.3.2 Demonstrate effective listening skills
- 11.3.3 Demonstrate assertive communication techniques
- 11.3.4 Recognize the importance of verbal and nonverbal cues and messages
- 11.3.5 Prepare written material
- 11.3.6 Analyze written material
- 11.3.7 Give-receive feedback
- 11.3.8 Communicate thoughts
- 11.3.9 Use appropriate language
- 11.3.10 Follow oral and written instructions
- 11.3.11 Demonstrate effective telephone techniques
- 11.3.12 Identify technology in communications

Unit 12: Entrepreneurship

Competency 12.1: Evaluate the role of small business

Competency Builders:

- 12.1.1 Identify the impact of small business on local economy
- 12.1.2 Examine the relationship of small business to a national (USA) and global economy
- 12.1.3 Identify factors that contribute to the success of small business
- 12.1.4 Identify factors that contribute to the failure of small business
- 12.1.5 Identify the components of a business plan

Competency 12.2: Examine entrepreneurship as a personal career option

Competency Builders:

- 12.2.1 Evaluate personal interests and skills
- 12.2.2 Compare personal interests and skills with those necessary for entrepreneurship
- 12.2.3 Determine motives for becoming an entrepreneur
- 12.2.4 Identify the advantages and disadvantages of owning a small business
- 12.2.5 Compare business ownership to working for others

Accounting Technician

ACT Work Keys Skill Levels

<u>Skill Area</u>	<u>Entry Level</u>	<u>Performance Level</u>
1. Locating Information	4	4
2. Reading for Information	5	6
3. Applied Mathematics	5	5

Levels of WorkKeys Defined

The skills needed to achieve each level for each of the seven WorkKeys* academic skills are as follows.

Applied Mathematics

Applied Mathematics measures skill in applying mathematical reasoning to work-related problems. There are five levels of complexity, 3 through 7, with Level 3 being the least complex and Level 7 the most complex. The levels build on each other, each incorporating the skills at the preceding levels.

Level 3

*Perform basic mathematical operations (addition, subtraction, multiplication, and division) and conversions from one form to another, using whole numbers, fractions, decimals, or percentages.

*Translate simple verbal problems into mathematical equations.

*Directly apply logical information provided to solve problems, including those with measurements and dollars and cents.

Level 4

*Perform one or two mathematical operations (such as addition, subtraction, or multiplication) on several positive or negative numbers. (Division of negative numbers is not covered until Level 5.)

*Add commonly known fractions, decimals, or percentages (e.g., $\frac{1}{2}$, .75, 25%) or add three fractions that share a common denominator.

*Calculate averages, simple ratios, proportions, and rates, using whole numbers and decimals.

*Reorder verbal information before performing calculations.

*Read simple charts or graphs to obtain information needed to solve a problem.

Level 5

*Look up and calculate single-step conversions within English or non-English measurement systems (e.g., converting ounces to pounds or centimeters to meters) or between measurement systems (e.g., converting centimeters to inches).

*Make calculations using mixed unit (e.g., hours and minutes).

*Determine what information, calculations, and unit conversions are needed to find a solution.

Level 6

*Set up problems and do several steps of calculations or conversions.

- *Calculate using negative numbers, fractions, ratios, percentages, or mixed numbers (e.g., $12 \frac{1}{8}$).
- *Transpose a formula before calculating (e.g., $8X = 20 \Rightarrow X = 20/8$).
- *Look up and use two formulas to change from one unit to another unit within the same system of measurement (e.g., 1 cup = 8 fl oz, 1 quart = 4 cups).
- *Find mistakes in calculations, such as those required in lower levels.
- *Determine the best deal and perform a further calculation with the result.

Level 7

- *Solve problems requiring multiple steps of logic and calculation.
- *Solve problems involving more than one unknown, nonlinear functions (e.g., rate of change), and applications of basic statistical concepts (e.g., error of measurement).
- *Locate errors in multiple-step calculations.
- *Solve problems with unusual content or format, or with incomplete or implicit information

Locating Information

Locating Information measures skill in using information taken from workplace graphics such as diagrams, blueprints, floor plans, tables, forms, graphs, charts, and instrument gauges. There are four levels of complexity, 3 through 6, with Level 3 being the least complex and Level 6 the most complex. The levels build on each other, each incorporating the skills at the preceding levels.

Level 3

- *Find one or two pieces of information in elementary workplace graphics, such as simple order forms, bar graphs, tables, flowcharts, and floor plans.
- *Fill in one or two pieces of information that are missing from elementary workplace graphics.

Level 4

- *Find several pieces of information in these type of graphics.
- *Summarize and/or compare information and trends in a single graphic.
- *Summarize and/or compare information and trends among more than one workplace graphic, such as a bar chart and a table showing related information.

Level 5

- *Summarize and/or compare information and trends in single graphic.
- *Summarize and/or compare information and trends among more than one graphic, such as a bar chart and a table showing related information.

Level 6

*Make decisions, draw conclusions, and/or apply information to new situations using several related and complex workplace graphics that contain a great amount of information or have challenging presentations (e.g., very detailed graphs, charts, tables, forms, maps, blueprints, diagrams).

Reading for Information

Reading for Information measures skill in reading and understanding work-related reading materials. There are five levels of complexity, 3 through 7, with Level 3 being the least complex and Level 7 the most complex. Although Level 3 is the least complex, it still represents a level of reading skill well above “no skill at all.” The levels build on each other, each incorporating the skills at the preceding levels.

Level 3

- *Identify uncomplicated key concepts and simple details.
- *Recognize the proper placement of a step in a sequence of events, or the proper time to perform a task.
- *Identify the meaning of words that are defined within a passage.
- *Identify the meaning of simple words that are not defined within a passage.
- *Recognize the application of instructions, from a passage to situations that are described in the passage.

Level 4

- *Identify details that are more subtle than those in Level 3.
- *Recognize the application of more complex instructions, some of which involve several steps, to described situations.
- *Recognize cause-effect relationships.

Level 5

- *Understand the paraphrased definition of specialized words or phrases (jargon or technical terms) defined in these reading materials
- *Use jargon or technical terms appropriately in describing situations stated in these reading materials
- *Understand the meaning of acronyms defined in these reading materials (an acronym is a work or collection of letters which stands for a longer phrase, such as HMO to mean Health Maintenance Organization).
- *Figure out which definition of a word with multiple meanings is appropriate in the context of these reading materials.
- *Apply information given in these reading materials to situations that are not directly described, but similar.

*Apply instructions or procedures with a number of steps to described situations. These instructions may include conditional (if X happens, then you should do Y).

Level 6

- *Recognize the application of jargon or technical terms to new situations.
- *Recognize the application of complex instructions to new situations.
- *Recognize the less-common meaning of a word with multiple meanings from context.
- *Generalize from a passage to situations not described in the passage.
- *Identify implied details.
- *Explain the rationale behind a procedure, policy, or communication.
- *Generalize from a passage to a somewhat similar situation.

Level 7

- *Recognize the definitions of difficult, uncommon jargon or technical terms from context.
- *Generalize from a passage to situations neither described in nor completely similar to those in a passage.

WorkKeys Process Overview

Developed by American College Testing (ACT), the purpose of the Job Profiling process is to identify the level of applied academic skills that, according to business and industry, students must master to qualify for and be successful in their occupation of choice. The results of Job Profile “leveling” can help teachers to better target instruction toward their students’ needs.

The WorkKeys assessment component, developed by ACT, measures students’ applied academic skills in Applied Mathematics, Reading for Information, Locating Information, Listening, Writing, Teamwork, and Observation. Each Work Keys assessment is further broken down into four to five levels of achievement, with higher numbers indicating higher achievement in the assessed skill. For each academic skill, the Job Profiling process identifies the level required for successful entry into an occupational area.

Acknowledgements

Austin Community College's Workforce Education Office of Curriculum and Competency-Based Instruction wish to extend our sincere thanks to our business, industry, labor, and community partners who donated their time and expertise toward the identification and validation of competencies in the electronics industry.