



## **ACCOUNTING TECHNOLOGY/ TECHNICIAN & BOOKKEEPING**

**[CIP Code 52.0302](#)**

This document is a program of study for Accounting Technology/Technician and Bookkeeping programs at the secondary and postsecondary level. This program of study is considered a framework, not a curriculum. From this framework educators may use this as a tool to provide structure for developing learning modules, unit plans or daily lesson plans that meet the tasks or standards within the program of study. This program of study is based on research, experience and many resources. The goal is to train a workforce that is skilled, knowledgeable and able to meet the needs of the industry today and well into the future.

Accountants and auditors assemble, evaluate and check the accuracy of financial information. Bookkeeping, accounting and auditing clerks are responsible for developing and maintaining an organization's financial records. They update and maintain accounting records, including those which tabulate expenditures, receipts, accounts payable and receivable and profit and loss.

Accountants and auditors prepare, analyze and verify financial documents in order to provide information to their clients. Public accountants perform a broad range of accounting services for corporations, governments, nonprofit organizations, or individuals. Management accountants record and analyze the financial information of the companies for which they work. Other duties include budgeting, cost management and performance evaluation. Internal auditors verify the accuracy of an organization's records. They also check for mismanagement, waste, or fraud.

Bookkeeping clerks, who are usually found in small establishments, handle all aspects of financial transactions. They may also prepare bank deposits and balance receipts. Accounting clerks perform duties that are more specialized in nature, such as posting transactions. Other tasks include reconciling computer reports with manually maintained journals. Auditing clerks verify the records of transactions that are posted by other workers. They may correct any errors themselves or note the problem and return the work for adjustment.

Computers and specialized accounting software allow clerks to post transactions and balance accounts electronically. Computers are rapidly changing the nature of accounting work. Special software packages greatly reduce the amount of time spent on tedious manual calculations.

### **Assumptions of This Program of Study**

Graduates of this program of study must to receive high quality training in order to meet the needs of business and industry. In addition, the skills taught should include the seamless integration of academic concepts with technical competencies, providing the linkage from conceptual to contextual learning. Furthermore, the skills taught should offer the requisite aptitudes for job advancement, security and portability.

Bookkeeping, accounting and auditing clerks must be careful, orderly and detail-oriented in order to avoid making errors and to recognize errors made by others. These workers also should be discreet and trustworthy because they frequently come in contact with confidential material. They should also have good communication skills because they increasingly work with customers. In addition, all bookkeeping, accounting and auditing clerks should have a strong aptitude for numbers.

Workers must be careful, orderly and detail oriented. They must be good at working with numbers to avoid making errors and to recognize errors made by others. Workers also should be discreet and trustworthy because they frequently come in contact with confidential material. Medical billers in particular need to understand and follow the regulations of the Health Insurance Portability and Accountability Act (HIPAA), which were enacted to maintain the confidentiality of patient medical records. Experience in a related job and working in an office environment also is recommended. Employers prefer workers who can use computers; knowledge of word processing and spreadsheet software is especially valuable.

High-quality programs should meet the following standards:

- Promote **positive working relationships**
- Implement a **curriculum** that fosters all areas of skill development
- Use **appropriate** and **effective teaching approaches**
- Provide **ongoing assessments** of student progress
- Employ and support qualified **teaching staff**
- Establish and maintain relationships and use resources of the **community**
- Provide a safe and healthy learning **environment**
- Implement strong program organization and supervision policies that result in **high-quality teaching and learning**
- Integrate academic skills and aptitudes necessary for postsecondary education, gainful employment and a foundation of **lifelong learning**

## **Academic Rigor**

Research shows that career success requires the same level of college-prep courses as postsecondary success requires. The Department of Education's focus is to ensure that every student graduates prepared for college and a career. In order to be successful in this program of study, students should follow the academic sequence as determined by Pennsylvania's high school reform efforts.

## **Resources Used for This Program of Study**

- MAVCC (Multistate Academic Vocational Curriculum Consortium)  
<http://www.mavcc.org/>
- NOCTI (National Occupational Competency Testing Institute <http://www.nocti.org/>)
- O\*NET <http://online.onetcenter.org/>
- Pennsylvania Approved Certifications for Industry-Recognized Certifications for Career and Technical Education Programs  
[http://www.portal.state.pa.us/portal/server.pt/community/instructional\\_resources/7392/industry-recognized\\_certifications\\_for\\_career\\_and\\_technical\\_education\\_programs/507887](http://www.portal.state.pa.us/portal/server.pt/community/instructional_resources/7392/industry-recognized_certifications_for_career_and_technical_education_programs/507887)
- Pennsylvania Department of Labor & Industry High Priority Occupations  
[http://www.portal.state.pa.us/portal/server.pt/community/high\\_priority\\_occupations/12910](http://www.portal.state.pa.us/portal/server.pt/community/high_priority_occupations/12910)
- VTECS (A Consortium of Innovative Career and Workforce Development Resources)  
<http://www.vtecs.org/>

## **CIP Code**

### **52.0302 ACCOUNTING TECHNOLOGY/TECHNICIAN AND BOOKKEEPING**

#### **Pennsylvania CIP**

The accounting program is designed to provide technical administrative support to professional accountants and other financial management personnel. Students learn to use generally accepted accounting principles in manual and computerized formats to complete the steps of the accounting cycle for various forms of business ownership; verify and enter details of transactions from source documents into journals; post transactions to accounts; summarize details of separate ledgers by transferring data to general ledgers; balance records and compile various financial statements and reports; prepare withholding, social security and other tax reports; compute, type and mail monthly statements to customers; complete records through the prior balance; and operate calculators, computers and spreadsheet and accounting application software. Students also receive instruction in business ethics, business law, economics, office procedures and public relations. Students are provided experiences and instruction needed to satisfy initial employment requirements for accounting, computing and data capturing occupations.

Those completing the program may be employed as accounting clerks, credit clerks, payroll clerks, statistical clerks, general bookkeepers, bank clerks/tellers, auditing clerks, billing machine operators and inventory clerks.

#### **Integrate Academic Career Education and Work Standards for Student Success**

As students participate in career exploration activities and rigorous studies from elementary grades through graduation, they learn to appreciate the relationship between their classroom learning and the skills needed within the workplace. The academic and workplace skills within the Academic Standards for Career Education and Work are expected to be addressed within classrooms and achieved by all students throughout Pennsylvania. No student should leave secondary education without a solid foundation in these Standards.

[http://www.portal.state.pa.us/portal/server.pt/community/state\\_board\\_of\\_education/8830/state\\_academic\\_standards/529102](http://www.portal.state.pa.us/portal/server.pt/community/state_board_of_education/8830/state_academic_standards/529102)

CEW Standards Tool Kit for teachers to implement CEW Standards  
[www.pacareerstandards.com](http://www.pacareerstandards.com)

#### **Pennsylvania Approved Certifications**

[http://www.portal.state.pa.us/portal/server.pt/community/instructional\\_resources/7392/industry-recognized\\_certifications\\_for\\_career\\_and\\_technical\\_education\\_programs/507887](http://www.portal.state.pa.us/portal/server.pt/community/instructional_resources/7392/industry-recognized_certifications_for_career_and_technical_education_programs/507887)

## The Program of Study Documents

- Crosswalk Template for Task Alignment (excel) – Accounting Technology/Technician & Bookkeeping – Instructions: Indicate the number code(s) of your school’s program competency or competencies aligned to each program of study competency.
- Crosswalk Template for Task Alignment (pdf) – Accounting Technology/Technician & Bookkeeping – Instructions: Indicate the number code(s) of your school’s program competency or competencies aligned to each program of study competency.
- Scope and Sequence Template (word) – Enter secondary technical Program of Study courses. Postsecondary courses will be determined when the Statewide Articulation Agreement for this Program of Study is complete.
- Scope and Sequence Template (pdf) – Enter secondary technical Program of Study courses. Postsecondary courses will be determined when the Statewide Articulation Agreement for this Program of Study is complete.
- PA Academic Standards/Eligible Content Alignment – Accounting Technology/ Technician & Bookkeeping Task List (excel) – Crosswalk of PA Academic Standards/ Eligible Content for Reading, Writing, Speaking and Listening (RWSL), Math, and Science aligned to Program of Study Secondary Competency List. (coming soon)
- PA Academic Standards/Eligible Content Alignment – Accounting Technology/ Technician & Bookkeeping Task List (pdf) – Crosswalk of PA Academic Standards/ Eligible Content for Reading, Writing, Speaking and Listening (RWSL), Math, and Science aligned to Program of Study Secondary Competency List. (coming soon)

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