

ACCOUNTING

Accounting youth apprentices learn skills in bookkeeping and accounting functions.

Length of Apprenticeship: One or two years

OCCUPATIONAL COMPETENCIES

Youth apprentices work with a job site mentor to demonstrate the following competencies.

Year 1: Youth apprentices must complete a **total of 10** competencies. **Nine** must be from the list below. If necessary, employers can substitute **1** competency with another occupationally appropriate skill. Those skills should be added to the competency list for assessment.

Year 2: Youth apprentices must complete a **total of 12** competencies. **Eleven** must be from the list below. If necessary, employers can substitute **1** competency with another occupationally appropriate skill. Those skills should be added to the competency list for assessment.

	YEAR 1 Competencies		YEAR 2 Competencies
1.	Maintain accounts	1.	Complete monthly closing procedures
2.	Store financial records	2.	Process customer invoices and receipts
3.	Assist to process checks	3.	Process receiving document
4.	Process journal entries	4.	Assist to process payment authorization
5.	Post journal entries	5.	Process credit memorandum
6.	Balance accounts after recording transaction	6.	Record inventory usage
7.	Assist to prepare adjusting/closing entries	7.	Assist to inventory merchandise or materials
8.	Prepare deposit	8.	Assist to process results of inventory
9.	Assist to maintain fixed asset records	9.	Process inventory adjustments
10.	Apply accounting principles and processes	10.	Assist to cost account a new or revised product or service
		11.	Assist to audit monthly procedures
		12.	Assist to process budget reports

POST-SECONDARY PATHWAY OPPORTUNITIES

There are several post-secondary pathway opportunities in this area. The following is a partial list.

• Banking and Financial Services



Accounting

Youth Apprenticeship

ON-THE-JOB LEARNING PERFORMANCE STANDARDS GUIDE

(TO BE COMPLETED BY YA CONSORTIUM)

YOUTH APPRENTICE INFORMATION

Youth Apprentice Name				
YA Coordinator	YA Consortium			
School District	High School Graduation Date			

REQUIREMENTS

Level One Requirements

Youth apprentices must complete ALL the items listed below. Check completed areas.

- Year 1 Competency checklist
- Employability Skills checklist (in this OJL Guide) or the DPI Employability Skills Certificate
- Related instruction equal to 1 high school credit or at least 3 college credits
- Minimum of 450 work hours

Level Two Requirements

Youth apprentices must complete ALL the items listed below. Check completed areas.

- Year 2 Competency checklist
- Employability Skills checklist (in this OJL Guide) or the DPI Employability Skills Certificate
- Related instruction equal to 2 high school credits or at least 6 college credits
- Minimum of 900 work hours

HOURS

Record the hours the youth apprentice worked.

Total Hours Employed	Company Name	Telephone Number

RELATED INSTRUCTION

YEAR 1: Indicate which related instruction courses the youth apprentice completed.

Dual Credit	Course Number and Title	Credits	Instruction Provider

YEAR 2: Indicate which related instruction courses the youth apprentice completed.

Dual Credit	Course Number and Title	Credits	Instruction Provider

SIGNATURES

The On-the-Job Learning Performance Standards Guide includes a list of competencies youth apprentices learn through mentoring and training at the worksite.

Instructions for the Worksite Employers/Mentors and School-Based or YA coordinators: This document should be reviewed with the employer/mentor, school-based or YA coordinator on a regular basis with the youth apprentice to record progress and plan future steps to ensure completion of the required competencies. Mentors, school-based/YA coordinator, and the apprentice sign below.

Employer/Mentor Signature	Employer/Mentor Signature
Employer/Mentor	Employer/Mentor
Business/Company	Business/Company
Date Signed	Date Signed
School-Based and/or YA Coordinator Signature	School-Based and/or YA Coordinator Signature
School-Based and/or YA Coordinator	School-Based and/or YA Coordinator
School District or Organization	School District or Organization
Date Signed	Date Signed
Youth Apprentice Signature	Youth Apprentice Signature
Youth Apprentice	Youth Apprentice
School District / High School	School District / High School
Date Signed	Date Signed

EMPLOYABILITY SKILLS (TO BE COMPLETED BY YA EMPLOYER/MENTOR)

Youth apprentices must demonstrate key employability skills.

The DWD YA program employability skills requirement may be attained and demonstrated through two processes. (See options listed below.) Employability skills must be completed for every year a student is in the program. The DPI Employability Skills Certificate may be counted as meeting one of those two years, provided the certificate is earned in the same year the student is enrolled in youth apprenticeship or they can complete the YA Employability Skills in the OJL. The Employability Skills Certificate must be obtained through the DPI.

 If a student has successfully completed a Wisconsin Department of Public Instruction (DPI) State-Certified Cooperative Education, <u>Co-Op Employability Skill certification</u> then they have met the YA Employability Skills requirement for that year. A copy of the student's DPI Co-Op Employability Skill Certificate must be maintained on file with their YA regional consortium.

Earned Wisconsin Employability Skills Certificate (checked if applicable) or,

2. Completed and rated "Employability Skills" through this YA OJL guide as described below.

3	Exceeds Expectations: Exceeds entry-level criteria; requires minimal supervision; consistently
	displays this behavior
2	Meets Expectations: Meets entry-level criteria; requires some supervision; often displays this
	behavior
1	Working to Meet Expectations: Needs improvement; requires much assistance and supervision;
	rarely displays this behavior

The following skills are required of all youth apprentices.

Employability Skills		Rating	
Competency and Rating Criteria	Minimum Rating of 2 for EACH Check Rating		
	1	2	3
1. Develops positive work relationships with others.		Year 1 Ratir	ng
Examples of qualities and habits that the employee might exhibit include			
 Interacts with others with respect and in a non-judgmental 	,	Year 2 Ratir	ng
 manner Responds to others in an appropriate and non-offensive manner Helps co-workers and peers accomplish tasks or goals Applies problem-solving strategies to improve relations with others When managing others, shows traits such as compassion, listening, coaching, team development, and appreciation 			

Employability Skills	Rating
2. Communicates effectively with others	Year 1 Rating
Examples of qualities and habits that the employee might exhibit include	
 Adjusts the communication approach for the target audience, 	Year 2 Rating
purpose, and situation to maximize impact	
Organizes messages/information in a logical and helpful manner	
Speaks clearly and writes legibly	
 Models behaviors to show active listening 	
 Applies what was read to actual practice 	
Asks appropriate questions for clarity	
3. Collaborates with others	Year 1 Rating
Examples of qualities and habits that the employee might exhibit	
include	
Works effectively in teams with people of diverse backgrounds	Year 2 Rating
regardless of sex, race, ethnicity, nationality, sexuality, religion,	
 political views, and abilities Shares responsibility for collaborative work and decision making 	
 Uses the problem-solving process to work through differences of 	
opinion in a constructive manner to achieve a reasonable	
compromise	
Avoids contributing to an unproductive group conflict	
Shares information and carries out responsibilities in a timely	
manner	
4. Maintains composure under pressure	Year 1 Rating
Examples of qualities and habits that the employee might exhibit	Year 1 Rating
Examples of qualities and habits that the employee might exhibit include	
 Examples of qualities and habits that the employee might exhibit include Uses critical thinking to determine the best options or outcomes 	Year 1 Rating Year 2 Rating
 Examples of qualities and habits that the employee might exhibit include Uses critical thinking to determine the best options or outcomes when faced with a challenging situation 	
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Employability Skills	Rating
6. Performs quality work	Year 1 Rating
Examples of qualities and habits that the employee might exhibit	
 <i>include</i> Carries out written and verbal directions accurately 	Year 2 Rating
 Completes work efficiently and effectively 	
Performs calculations accurately	
 Conserves resources, supplies, and materials to minimize costs and environmental impact 	
 Uses equipment, technology, and work strategies to improve workflow 	
Applies problem-solving strategies to improve productivity	
 Adheres to worksite regulations and practices 	
Maintains an organized work area	
7. Provides quality goods or services (internal and external)	Year 1 Rating
Examples of qualities and habits that the employee might exhibit	
 <i>include</i> Shows support for the organizational goals and principles by 	Year 2 Rating
own personal actions	
Displays a respectful and professional image to customers	
 Displays an enthusiastic attitude and desire to take care of sustained and desire to take care of 	
customer needsSeeks out ways to increase customer satisfaction	
 Produces goods to workplace specifications 	
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8. Shows initiative and self-direction	Year 1 Rating
Examples of qualities and habits that the employee might exhibit	Year 1 Rating
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Employability Skills	Rating
9. Adapts to change	Year 1 Rating
Examples of qualities and habits that the employee might exhibit include	
 Shows flexibility and willingness to learn new skills for various 	Year 2 Rating
job roles	
 Uses problem-solving and critical-thinking skills to cope with changing circumstances 	
Modifies own work behavior based on feedback, unsatisfactory	
outcomes, efficiency, and effectiveness	
Displays a "can do" attitude	
10. Demonstrates safety and security regulations and practices	Year 1 Rating
Examples of qualities and habits that the employee might exhibit include	
Follows personal safety requirements	Year 2 Rating
 Maintains a safe work environment Demonstrates professional role in an emergency 	
 Follows security procedures 	
Maintains confidentiality	
11. Applies job-related technology, information, and media Examples of qualities and habits that the employee might exhibit	Year 1 Rating
include	
Applies technology effectively in the workplace	Year 2 Rating
 Assesses and evaluates information on the job Assesses training manuals, website, and other media related to 	
the job	
12. Fulfills training or certification requirements for employment Examples of this requirement may include	Year 1 Rating
 Participation in required career-related training and/or 	
educational programs	Year 2 Rating
 Passing certification tests to qualify for licensure and/or certification 	
Participation in company training or orientation	
13. Sets personal goals for improvement	Year 1 Rating
 Examples of this requirement may include Setting goals that are specific and measurable 	
 Setting work-related goals that align with the organization's 	Year 2 Rating
mission	
 Identifying strategies to reach goals Reflecting on goal progress to regularly evaluate and modify 	
goals	

YEAR 1 OCCUPATIONAL COMPETENCIES

(TO BE COMPLETED BY YA EMPLOYER/MENTOR)

Accounting youth apprentices must complete **a total of 10 competencies**. **Nine** must be from the list below. If necessary, employers can substitute **1** competency with another occupationally appropriate skill. That skill should be added to the competency list for assessment.

Rating Scale

- 3: Exceeds entry level criteria | Requires minimal supervision | Consistently displays this behavior
- 2: Meets entry level criteria | Requires some supervision | Often displays this behavior
- 1: Needs improvement | Requires much assistance and supervision | Rarely displays this behavior

If any competencies are rated "1" on the final performance review checklist that is submitted to WI DWD it is considered a failed checklist.

Occupational Competencies		Ratings	
Competency and Rating Criteria	Minimum Rating of 2 for EACH Check Rating		
	1	2	3
 Maintain accounts select appropriate forms/records identify supplier, vendor, and/or customer account complete necessary documents balance to control totals verify information in subsidiary ledger for accounts payable or receivable add, edit, verify and query data in electronic files using accounting software prepare reports and monthly statements from accounts as required file forms/records in appropriate location 			
 2. Store financial records code documents as required identify appropriate forms maintain record log maintain electronic filing system maintain security and confidentiality verify data prior to entry/storage 			

	Occupational Competencies		Ratings	
		Minimun	n Rating of 2	for EACH
	Competency and Rating Criteria		Check Ratin	g
		1	2	3
3.	Assist to process checks			
	 select appropriate forms/records 			
	 determine amount to be paid 			
	 enter date, payee, and amount of check 			
	 obtain signatures as required 			
	• record check number on invoice/document being paid and			
	mark it paid			
	mail or disburse check			
4.	Process journal entries			
	 select appropriate forms/records 			
	 determine journal to use in recording transaction 			
	 interpret information contained in source documents 			
	 determine account and amount to debit and debit 			
	enter key information			
	 enter source document and supporting comment 			
	 enter data correctly and in proper format 			
5.	Post journal entries			
	 select appropriate forms/records 			
	 determine and gather supporting documentation 			
	 enter debit and credit into the software 			
	 verify accuracy of entries 			
	 file forms/records in appropriate location 			
6.	Balance accounts after recording transaction			
	 select appropriate forms/records 			
	 compare account records with physical documentation 			
	 complete reconciliation/trial balance document 			
	 file forms/records in appropriate location 			
	 verify account activity accuracy 			
7.	Assist to prepare adjusting/closing entries			
	 note potential corrections/adjustments 			
	 discuss potential corrections/adjustments with 			
	appropriate parties			
	 calculate, journalize and post adjusting entries as needed 			
	 verify accuracy of entries 			
1				

	Occupational Competencies		Ratings	
		Minimur	n Rating of 2	for EACH
	Competency and Rating Criteria		Check Ratin	g
		1	2	3
8.	Prepare deposit			
	 select appropriate forms/records 			
	 determine type of receipt to be used (e.g., payment on 			
	account, current sales, etc.)			
	 verify accuracy of receipt totals 			
	 journalize receipts 			
	 post journal entry 			
	prepare deposit			
	 file forms/records in appropriate location 			
	 verify accuracy of entries 			
9.	Assist to maintain fixed asset records			
	enter a new asset			
	 dispose of an existing asset (as needed) 			
	 generate a monthly depreciation report 			
	make necessary adjustments to the general ledger account			
	verify accuracy of information			
10	Apply accounting principles and processes			
	 provide information in a consistent manner 			
	 provide information in a timely manner 			
	 comply with ethical standards of accounting 			
	apply the accounting cycle			
	Competency Substitute (if you replaced a competency above,			
no	te the competency and rating)			
Со	Comments:			

YEAR 2 OCCUPATIONAL COMPETENCIES

(TO BE COMPLETED BY YA EMPLOYER/MENTOR)

Year two accounting youth apprentices must complete a total of **12 competencies**. **Eleven** must be from the list below. If necessary, employers can substitute **1** competency with another occupationally appropriate skill. That skill should be added to the competency list for assessment.

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If any competencies are rated "1" on the final performance review checklist that is submitted to WI DWD it is considered a failed checklist.

	Occupational Competencies	Minimum	Ratings Rating of 2	for EACH
	Competency and Rating Criteria	Check Rating		
		1	2	3
1.	 Complete monthly closing procedures journalize and post the closing entries prepare a post-closing trial balance verify entries 			
2.	 Process customer invoices and receipts select appropriate forms/records analyze source document verify and document any invoice freight, discounts, or adjustments verify and document any returns, allowances, sales tax prepare customer invoice from source documents verify and calculate unpaid items enter transactions for sales orders, invoices, and cash receipts journalize and post transactions mail customer invoice if applicable file source documents in appropriate location verify accuracy of information 			
3.	 Process receiving document select appropriate forms/records review actual purchase order to invoice compare deliveries to purchase order identify and document discounts or discrepancies enter transaction(s) journalize and post transaction file forms/records in appropriate location verify accuracy of information 			

	Occupational Competencies		Ratings	
		Minimum Rating of 2 for EACH Check Rating 1 2 3		for EACH
	Competency and Rating Criteria			
			2	3
4.	 Assist to process payment authorization select appropriate forms/records analyze billing document compare billing document with original source documents verify and document billing adjustments record data regarding coding, account distribution, etc. on payment authorization obtain appropriate approvals forward payment authorization for check issuance file forms/records in appropriate location process checks journalize and post entries 			
5.	 Process credit memorandum select appropriate forms/records analyze source document for adjustment prepare a credit memo to reflect reasons for reductions to accounts journalize and post credit memo submit credit memo and related documentation to vendors file forms/records in appropriate location 			
6.	 Record inventory usage locate appropriate forms/records calculate inventory usage record inventory disbursements post inventory usage to proper job or activity journalize and post usage of inventory-to-inventory ledger and general ledger file forms/records in appropriate location 			
7.	 Assist to inventory merchandise or materials locate appropriate forms/records arrange for assistance in taking physical inventory schedule inventory during non-peak period assist with actual count of inventory compare actual count versus accounting inventory verify accuracy of inventory with a recount if necessary file forms/records in appropriate location 			

	Occupational Competencies		Ratings	
		Minimum Rating of 2 for EACH		
	Competency and Rating Criteria	Check Rating		
		1	2	3
8.	 Assist to process results of inventory compare/report physical inventory with accounting inventory select appropriate forms/records (e.g., inventory results, prior reports, etc.) identify major areas of inventory with discrepancies from inventory to count note total change in inventory identify inventory concerns distribute results file forms/records in appropriate location 			
9.	 Process inventory adjustments select appropriate forms/records prepare adjusting entries journalize and post entries to appropriate ledgers file forms/records in appropriate location 			
10	 Assist to cost account a new or revised product or service calculate production costs calculate fixed, variable and mixed costs determine direct and indirect material and labor costs determine overhead analyze production flow apply costing procedure determine standard cost verify accuracy of information 			
11	 Assist to audit monthly procedures review monthly audit procedures for billing, payroll, petty cash, reconciliation, capital assets, inventory, ledgers, etc. assist worksite professional to perform audit compare budget figures to actual costs 			
12	 Assist to process budget reports identify budget detail needed gather budget detail enter budget data verify accuracy of entries 			
	mpetency Substitute (if you replaced a competency above, te the competency and rating)			
Со	Comments:			



Post-Program Completion Survey

Youth Apprenticeship

YA POST-PROGRAM COMPLETION SURVEY: EMPLOYER FEEDBACK

Employers complete the following information. YA Coordinators will enter this into the Post-Program Completion Survey.

YA Employer Post-Program Completion Questions				
Will you offer or have you offered the Youth Apprentice a continuing position with your company?	□Yes □No			
If continuing position offered to youth apprentice, did they accept?	☐Yes ☐No			
If yes, please answer the questions below:				
Was the offer for full time or part time work?	☐Full-time ☐Part-time			
Title of the position offered:				
What is the wage of the continuing employment offer?				
If applicable, will the youth apprentice advance to a Registered Apprenticeship?				

YA POST-PROGRAM COMPLETION SURVEY: COMPLETED BY YA CONSORTIUM

The <u>Post-Program Completion Survey</u> form is to be provided to each student completing the Youth Apprenticeship program to capture information on the student's plans after leaving the program. This **form should be completed by the Youth Apprenticeship Coordinator** to capture information from all high school seniors and level two Youth Apprentices and their Employers after successful completion of the Youth Apprenticeship Program.

The form should be completed during the final meeting between the student, mentor, and Youth Apprenticeship Coordinator, when the final checklist or On-the-Job Learning (OJL) Guide is filled out and signed. Information captured on this form must be entered online using the Youth Apprenticeship Online Data Application (YODA) System.

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DWD is an equal opportunity employer and service provider. If you have a disability and need assistance with this information, please dial 7-1-1 for Wisconsin Relay Service. Please contact the Division of Employment and Training at 888-258-9966 and press 6 to request information in an alternate format, including translated to another language.

