



Lake Technical College

2018 - 2019

**Master Plan of Instruction  
Accounting Operations  
Samantha Hayes, Instructor**



The mission of Lake Technical College is to be an integral component of the economic growth and development in our community by offering a variety of high quality career-training opportunities.

Lake Technical College does not discriminate on the basis of race, religion, color, national origin, gender, genetic information, age, pregnancy, disability, or marital status in its educational programs, services or activities, or in its hiring or employment practices. The district also provides access to its facilities to the Boy Scouts and other patriotic youth groups, as required by the Boy Scouts of America Equal Access Act, or any other youth group listed in Title 36 of the United States Code as a patriotic society.

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# LAKE TECHNICAL COLLEGE

## Accounting Operations

### INTRODUCTION

The Accounting Operations program prepares students for entry-level employment in the bookkeeping and accounting clerk areas. Students have been placed as bookkeepers, payroll clerks, and purchasing agents for area businesses. Accounting Operations is part of the Business, Management and Administration career cluster at Lake Technical College (LTC) along with the Administrative Office Specialist program.

This program consists of a series of courses which provide rigorous content aligned with challenging academic standards and relevant technical knowledge and skills. The content includes but is not limited to double-entry accounting principles; methods of recording business transactions; preparation and analysis of various documents and financial statements; payroll records and tax forms; accounting control systems; account and transaction analysis; inventory methods; the aging process; depreciation; and the application of accounting principles to various entities. The accounting software taught in the program includes Microsoft Office 2013 (additional emphasis on Excel), and QuickBooks.

The program also focuses on broad, transferable skills and stresses understanding and demonstration of the following elements of the accounting industry: planning, management, finance, technical and production skills, underlying principles of technology, labor issues, community issues, and health, safety, and environmental issues.

### PROGRAM MISSION

The mission of the Business Technology Education programs is to prepare students for productive business careers in a global economy. This will be accomplished by providing a good foundation in basic skills, thinking skills, and personal qualities.

### PROGRAM PHILOSOPHY

We believe that competent workers in the high-performance workplace need:

1. Skills in communications, mathematics, critical thinking, teamwork, and effective professional skills
2. Training in emerging concepts and technologies
3. Relevant work-based learning experience

Lake Tech provides a caring atmosphere that promotes a high degree of student-faculty interaction and fosters development of business and industry partnerships.

### ADMISSION REQUIREMENTS

Applicants must be at least 16 years of age and should be academically, physically, and emotionally capable of meeting the demands of the chosen program. Applicants make initial application through the Admissions Office. A minimum skills evaluation is part of the admission process.

The Business Technology Education programs have the following minimum admissions requirements:

1. Complete an LTC online application.
2. Take the TABE, if required.
3. Meet with a career advisor.
4. Confer with the program faculty prior to actual enrollment.

A high school diploma or GED is not required to enroll. However, it is **recommended that all students complete either a high school diploma or a GED prior to program completion.**

The Accounting program requires 10<sup>th</sup> grade TABE levels in order to receive a certificate of completion. It is recommended that all students score not more than one grade level below required scores before enrolling in any program.

Students who enroll with prior business skills and/or training may be able to complete program requirements in less time than students who enter without this background.

## TEST OF ADULT BASIC EDUCATION (TABE)

All applicants for Career and Technical Education (CTE) programs 450 hours or more, with the exception of Florida Law Enforcement Academy applicants, take a state mandated TABE prior to enrollment. TABE scores are good for two years and must be valid at the time of enrollment.

Several exemptions to TABE are accepted. In order to be exempt, a student must submit official documentation to a career advisor for verification of an exemption:

1. Applicants who have earned a standard State of Florida high school diploma, 2007 or later, or possess a documented degree (AA, AS, AAS, BA or BS) may be exempt from TABE testing. (s.1004.91).
2. Applicants who have earned a State of Florida High School diploma via the GED® test no more than two years prior to the start of class.
3. Students taking any accepted standardized tests such as PERT or ACT may be exempt from the TABE provided the scores are at satisfactory levels and the test was taken within two years of enrollment in a Career and Technical Education program (6A-10315, 6A-10.040).
4. A student who has completed or who is exempt from the college-level communication and computation skills (CLAST) examination pursuant to s.1008.29 is also exempt from the TABE. Per s. 1008.29.
5. Documented successful completion of college-level remedial coursework may be used to meet TABE requirement.
6. Documented passing scores on state-designated industry certification tests may be used.
7. Mandated TABE exit scores may be waived for documented special needs students as per Florida guidelines. The student must enroll in AAAE and begin remediation in order to meet the exit requirements of the CTE program in which the student is enrolled. A student, with a documented disability, who is approaching completion (mastered 90% of the competencies) of the CTE program and has not met TABE scores, may be considered for a TABE exemption based on the following. It is determined through a SIT meeting that the student has successfully mastered the competencies of the CTE program in which she/he is enrolled and has been participating as expected in AAAE. The members of the SIT meeting may agree to waive TABE requirements.

According to Florida Department of Education rules, students who fail all or parts of the TABE may only retest using a different TABE version after 60 documented hours of remediation in the Applied Academics for Adult Education (AAAE) lab or three months if not attending AAAE. Students may not retake the same test version for six months. We, therefore, strongly recommend that students test early, especially for licensure programs, in order to allow time for remediation and retesting should the need arise.

Students who do not meet the minimum TABE scores set by the Florida Department of Education for their program must begin attending remediation classes in the AAAE lab prior to or at the time of enrollment in a Career and Technical Education program for at least one block a day and make acceptable progress as determined by the AAAE faculty. Students should meet state mandated TABE requirements by the time they have completed 50% of their program. Students who do not meet state mandated TABE scores may not receive a certificate of completion as per Florida Department of Education rules.

Applicants transferring appropriately leveled TABE, PERT or other accepted standardized test scores from other testing centers must do so by having an official score report sent directly to the Admissions Office prior to enrollment in the program. Scores brought by hand will be accepted only if document provided by the outside testing center is in a sealed envelope. Standardized tests scores are valid for two years.

TABE scores are good for two years and must be valid at the time of enrollment. TABE scores that expire during continuous enrollment remain valid until the end of such enrollment. Under continuous enrollment, students must be enrolled at least 50% of one semester per school year and may miss no more than one consecutive semester. Continuous enrollment applies to attendance in a single program.

The TABE exit scores for this program are: Reading 10; Math 10; and Language 10.

## ESSENTIAL TRAINING TASKS

### Physical Requirements

1. Ability to reach above shoulder level
2. Ability to demonstrate a high degree of manual dexterity, i.e. handle file folders, and documents, type on a keyboard, etc.
3. Ability to stoop, crouch, and/or bend
4. Ability to lift at least 10 pounds
5. Ability to see (near acuity)
6. Ability to work in an atmosphere of moderate machine noise
7. Ability to communicate with others in verbal and written form

### Cognitive Requirements

1. Ability to demonstrate predictable, reliable, and timely attendance.
2. Ability to follow written and verbal directions and to complete assigned tasks on schedule
3. Ability to read, write and communicate in English and understand basic math.
4. Ability to learn from directions, observations, and mistakes, and apply procedures using good judgment
5. Ability to work independently or part of a team; ability to interact appropriately with others
6. Ability to work with supervision, receiving instructions/feedback, coaching/ counseling and/or action/discipline
7. Ability to cope with anger, fear, and hostility of others in a calm manner
8. Ability to cope with moderate to high levels of stress
9. Ability to cope with confrontation and frustration
10. Ability to interpret a variety of instructions furnished in written, oral, and diagrammatic form
11. Ability to assist with problem resolution
12. Ability to demonstrate a high degree of patience
13. Ability to work in areas that are close and crowded
14. Ability to plan, organize, and manage time and daily activities
15. Ability to apply common sense understanding to carry out instructions furnished in both written and oral form.
16. Ability to tolerate moderate noise level
17. Ability to perform repetitive tasks
18. Ability to measure accurately
19. Ability to work without close, direct supervision
20. Ability to work on multiple tasks and priorities
21. Ability to perform and complete tasks of relative complexity
22. Ability to read and understand computer, related equipment, and software manuals

## ACCOMMODATIONS

Federal and state legislation requires the provision of accommodations for students with disabilities as identified on the secondary student's IEP or 504 plan or postsecondary student's accommodations plan to meet individual needs to ensure equal access. Postsecondary students with disabilities must self-identify, present documentation, request accommodations if needed, and develop a plan with their postsecondary provider.

Students desiring accommodations or updates to their accommodations are encouraged to self-identify as early in the program as possible. In order to receive disability accommodations, students must self-disclose the disability to the Students with Disabilities Coordinator and provide documentation that clearly shows evidence of a disability and applicable accommodations. The Students with Disabilities Coordinator will schedule a meeting with the student and faculty to discuss the documented disability and applicable accommodations.

Accommodations received in postsecondary education may differ from those received in secondary education. Accommodations change the way the student is instructed. Students with disabilities may need accommodations in such areas as instructional methods and materials, assignments, assessments, time demands, schedules, learning environment, assistive technology and special communication systems. Documentation of the accommodation requested and provided is maintained in a confidential file.

## TUITION

Tuition is charged for adult students at a rate established by the State legislature. Current fee information is available in the Admissions Office. Tuition is waived for eligible high school dual-enrolled students. Tuition is due prior to the first day of each semester based on the Lake Technical College payment calendar. Failure to pay all fees due at the time class begins will result in not being able to attend class and/or clinical if applicable.

## CLASS SCHEDULE

Full-time students attend class from 8:15 AM to 4:15 PM Monday through Thursday with a 30 minute lunch period. This schedule provides 7.5 hours of instruction each day for a total of 30 hours per four-day week, excluding holidays and school breaks as outlined in the current school calendar.

## ATTENDANCE POLICY

In an effort to develop appropriate work ethics, Lake Tech students are expected to attend all class sessions. As is expected in the workplace, when it is necessary to be absent due to illness or emergency situations, all students are to notify the faculty on or before the date of absence. The student attendance policy for each postsecondary program is consistent with industry standards.

Campus attendance is kept via a computerized system. It is the responsibility of the student to log in and out in order to receive credit for class time. This allows the school to keep accurate attendance records for the actual number of hours and minutes attended. Instructors are not expected to manually enter student attendance. Only one override is permitted for failure to log in or out. Therefore, failure of a student to log in and out may result in a documented absence. Logging in or out for another student or having another student log in or out is unacceptable behavior and may result in dismissal.

Only regularly scheduled class hours will be reported for attendance. Practice exercises completed at home does not count toward hours in the program. Make-up time will not be accepted except as approved by the Executive Director of Lake Technical College.

### Absences

A student who is absent for six (6) consecutive class sessions will be withdrawn from enrollment in his/her program. A student withdrawn for absenteeism must petition administration to return. A student having medical documentation or documentation of an extenuating circumstance does not need to petition to return. Students exhibiting a pattern of consecutive absences less than six days will be subject to dismissal as determined by a School Intervention Team. Students with attendance issues will sign an acknowledgement that they have been notified that continued absences will pose a threat to grades and program enrollment. If the student's attendance does not improve but drops below 60%, the student will be withdrawn unless documentation regarding extenuating circumstances is provided to the Dean of Student Services.

Students in non-licensure programs must have achieved a minimum of 80% attendance at the end of each quarter. Students not having met this requirement will be formally notified that continued absences will pose a threat to grades and program enrollment. School Intervention Team meetings will be held as necessary to attempt to alleviate issues resulting in excessive absences and to counsel the student of possible alternatives and consequences. Students who miss more than 20% of their program will not be allowed to re-enroll the next semester and must wait until the following enrollment period to re-register unless the student's appeal to the Executive Director has been approved. Only regularly scheduled class hours will be reported for attendance.

If a student is going to be absent they must notify the faculty on her office phone or email at least one half hour prior to the start of the class that day. Failure of notification will result in points taken off of Professional Skills and habitual offenders will have a School Intervention Team (SIT).

### Tardiness

As in the workplace, students are expected to be in their seats promptly in the morning, after break, and after lunch. Students are expected to notify the faculty before the start of class of any anticipated tardies. Any student who is tardy and/or leaves early for 20% or more of the number of days scheduled for any given 9-week period will be placed on academic probation. Probationary status will terminate when the number of tardies/early departures no longer exceeds 20% of the completed scheduled attendance days.

### Leaving Campus During School Hours

For safety reasons, students will notify their faculty when leaving campus early. Students may leave campus for lunch provided this is done within the allotted time.

## BREAK TIME PROCEDURES

- Breaks will be allowed at times indicated on the schedule unless directed otherwise by the LTC staff or Faculty.
- Students shall return promptly to the classroom after each break. Tardiness is prohibited.
- Students may leave the grounds for lunch break provided they return within the 30 minute allotted time frame.
- Food and beverages, except bottled water, are not allowed in the classrooms, except with the permission of the faculty.

## PLAN OF INSTRUCTIONAL PRACTICES

### **Teaching Methods**

Lecture, demonstration, discussion, group interaction, verbal and written quizzes, skill practice, individualized instruction, computerized tutorials, interactive learning, web-based learning, textbooks, workbooks, projects, journals, reports, simulations, hands-on computer experience, collaborative learning, video-taped instructions, guest speakers, field trips, customer service projects, program job shadowing, cooperative on-the-job training, interactive learning, and web-based learning are among the teaching methods utilized.

Among the provisions made to allow for individual differences are pre-testing to determine entry level, workbooks and study guides for progress at individual rate, progress grading, individualized instruction, individual project assignments, and referral for basic skills remediation.

### **Online Access**

Technology is an integral part of our daily lives. From smart phones to electronic tablets, these devices are becoming items that many cannot function without. In addition, the Internet is changing the way education is delivered. Lake Technical College strives to ensure that our students are able to compete in this technology driven world. With this in mind, it is recommended that students have an online presence and access to the internet.

It is also important that students have an email address that they check on a regular basis. A lot of information may come to you through your email, so it is important that you check it regularly. If you do not have an email address, there are numerous services that provide FREE email addresses. Please make sure your faculty have a current, working email address for you. See your faculty for more information.

### **Social Media**

The advent of social media has created a world-wide communication medium for persons of all ages. While extremely popular, these websites have also created their own set of “not-so-popular” problems such as cyber-stalking, identity theft, cyber-bullying, cyber-cheating (posting of exam, or other course material), and a host of other nebulous challenges that users may face. Another reality associated with social media is its far-reaching consequences for those who share posts that may be seen by others as inappropriate.

Potential employers, current employers, civic, or educational organizations you may be associated with, and many others are looking at social media sites for information that may tell them things about an individual. Students should also be cautioned on how private their social media content really is – despite the settings on an account. All social media sites are potentially vulnerable. A simple search of how to view pages that are set as “private” for a popular social media website yielded numerous responses for ways to view the content. Everything from blogs to online videos offer to explain how to accomplish this task.

Students in all programs need to be cognizant of the fact that most professions rely on great moral character. It is recommended that when using social media, assume that all posts will be seen/read by everyone with access to the internet.

### **Evaluation**

Class performance, quizzes, tests, attendance, portfolio assessments, completion of project assignments, decision-making, professional skills, achievement of entry-level competencies, and other methods are used for evaluation. See “Grading Procedures”.

### **Work Based Activities**

Work-based learning activities play an integral part of the curriculum of LTC’s career-technical training programs. These activities are planned with two objectives in mind. First, the activity provides students with the opportunity to develop and apply a “real world” experience using the knowledge and skills attained in the program. Second, the activity provides the faculty with objective input from potential employers or customers of program graduates. Each work-based activity has a written instructional plan outlining objectives, experiences, competencies and evaluation required during the activity.

Work-based activities are program specific and may include:

- Unpaid in-school shop/lab activities to provide customer service opportunities under the direct supervision of the program faculty.
- Unpaid job shadowing experiences that may include in-school or off-campus employer-based experiences under the supervision of a qualified employer representative who is working closely with the program faculty.
- Paid or unpaid cooperative training experiences conducted at the employer’s work location under the supervision of a qualified employer representative and under the direction of the program faculty.

### **Cooperative Education**

Cooperative training is available for students and coordinated by the faculty. Cooperative training is for students who have shown competence in program training that indicates readiness for placement in an on-the-job program. High school students participating in the cooperative job placement program must be in at least grade 12. Students must be enrolled in their last course of their program in order to participate in Co-op. In addition, TABE exit levels must be met and the student can have no outstanding debt with the school. Students must be approved for Co-op prior to beginning, including clearance through financial aid.

Students may be returned to the program for additional training if they do not function satisfactorily on the job or when the cooperative agreement is terminated at the request of the student, parent, employer, or program faculty.

Veterans will be accepted into the program in accordance with the Department of Veterans Affairs approved program.

Additional information regarding co-op opportunities may be obtained from the program faculty.

### **Job Shadowing**

Job shadowing experiences, or volunteer experiences, are available to students as part of their program training. These experiences are designed to give the student actual hands-on experience doing a variety of related tasks. Length and type of experiences will vary. The program faculty determines appropriateness of the experience. Additional information regarding job-shadowing experiences may be obtained from the program faculty.

### **Career Dual Enrollment Students**

All students enrolled in Lake Technical College are expected to function as adults. High school students will be held to the same behavioral and performance standards as adult students.

## **GRADING PROCEDURE**

### **Grading Scale**

The grading policy for this program is as follows:

90-100	Excellent
80- 89	Passing
< 80	Failing

Lake Technical College is a postsecondary institution designed to provide trained individuals to industry. The grading scale for this program reflects industry standards. The approved postsecondary program grading requirements must be met if the student is to receive a certificate.

Program grades are based on the three criteria: Skills, Knowledge, and Professional Skills. Each area counts as one-third of the nine weeks grade. Students will receive cumulative grades during each nine-week period. A minimum grade of 80% in each area is required in order to receive a passing grade. If a student's grade is below 80%, the student will be counseled as to what steps need to be taken to bring the grade to a satisfactory level.

### **Program Progress**

Students are expected to complete the program of training within the hours allotted by the State of Florida for completion. The student's rate of progress will be closely monitored by the faculty to ensure program completion in a timely manner. Most tests, projects, and similar assignments must be completed in class under the direction of the instructor. Practice exercises may be completed at home. Practice exercises completed at home does not count toward hours in the program.

### **Requirements for a Certificate**

All competencies specified in the State of Florida Curriculum Framework for the program must be successfully completed with at least an 80 percent in the areas of skills, knowledge, and professional skills. Students must also meet minimum TABE requirements prior to graduation.

### **Professional Skills**

Effective professional skills are the cornerstone to successful employment. Students are expected to demonstrate productive professional skills during all phases of enrollment. Faculty will work with students who need assistance in this area to improve the overall possibility for successful employment.

**Attendance:** Attends class for all scheduled hours assigned, arrives/leaves on time, contribute to class discussion and is actively involved in all activities.

**Character:** Displays academic integrity (inclusive of not committing plagiarism), trustworthiness, dependability, reliability, self-discipline, and self-responsibility.

**Teamwork:** Respects the rights of others; is a team worker; is cooperative; ensures confidentiality in all classroom, clinical and other matters; demonstrates professional behavior in interactions with peers, preceptors, and faculty.

**Appearance:** Displays appropriate dress, grooming, hygiene, and wears full regulation uniform of the day.

**Attitude:** Displays a willingness to cooperate and accept constructive criticism; sets realistic expectations; approaches assignments with interest and initiative.

**Productivity:** Follows safety practices; conserves materials and supplies; maintains equipment; stays on task and utilizes time constructively; demonstrates proactive leaning through involvement in activities and contributions to class discussions.

**Organization:** Manifests skill in prioritizing and management of time and stress; demonstrates flexibility in handling change; completes assignments on time; uses work time appropriately.

**Communication:** Contacts faculty to report concerns; notifies faculty of tardy/absence one hour before start of class; seeks clarification and understanding through appropriate, pertinent questions.

**Leadership:** Displays leadership skills; appropriately handles conflict and concerns; demonstrates problem-solving capability; maintains appropriate relationships with supervisors/faculty and peers; follows the chain of command.

**Respect:** Deals appropriately with cultural/racial diversity; does not engage in harassment of any kind to include but not limited to verbal, nonverbal, and written; addresses faculty and peers in appropriate tone and with appropriate language to include but not limited to electronic (email, text, etc.) communications.

### **CHEATING**

- Cheating is prohibited whether actual, attempted, written or oral and is viewed as a flagrant ethical violation.
- Any student found to be cheating will be subject to severe disciplinary action, up to and including removal from the program.
- Cheating includes, but is not limited, to the following:
  - Copying or buying the work or answers of someone else.
  - Copying or buying the work of former students including, but not limited to, notebooks.
  - Looking at another student's paper during testing (for any reason).
  - Obtaining copies of answers to examinations and/or examinations prior to test administration.
  - Receiving or distributing examinations or examination answers.
  - Carrying hidden notes to class during examination. This includes writing on a desk, on one's hands, arms, clothing, or any other objects, or use of any other external or electronic device or source including smart watches.
  - Cheating in any other form not covered above.

### **PROGRESS AND PERFORMANCE**

- Students may be called in periodically for individual conferences to discuss their progress and performance.
- Students will be counseled if they have demonstrated an attitude or performance level that does not meet the expected standard.
- All conferences or counseling concerning performance that falls below standards will be documented and placed in the student's file.
- Behavior that falls below acceptable standards is grounds for dismissal from the class/program.

### **CLASSROOM RULES**

Students will:

1. Maintain a neat, clean, appropriate appearance.
  - When in uniform, be dressed according to the dress code.
  - Notify a faculty ½ hour prior to expected arrival time regarding tardiness or absences.
  - Seek permission and follow procedure to leave early when necessary.
  - Return from breaks and meal times at the specified time.
2. Respect the rights of others.
  - Be attentive and polite.
  - Do not distract neighbors thus preventing others from learning.
  - Respect the property of others.
  - Be patient and considerate of others.
  - Pay attention.
  - Think before speaking to avoid misunderstanding.
  - Be respectful of others opinions and questions.
3. Demonstrate good interpersonal relationships with peers and faculty.
  - Exhibit a congenial and cooperative attitude with others.
  - Show respect for faculty and peers.
4. Contribute to a learning atmosphere.
  - Wait for recognition before speaking.



- Do not interrupt class.
  - Assist classmates if able and time is appropriate.
  - Contribute new or pertinent material on topic when appropriate.
  - Do reading or assignments when no lecture or formal class is in progress.
  - Make good use of classroom/laboratory time.
5. Take responsibility for own learning.
    - Come to class prepared by bringing pen, pencil, paper, and books.
    - Complete reading assignments and participate in class discussions.
    - Be responsible for all assigned books and equipment.
  6. Attempt to do the best possible.
    - Try to achieve full potential.
    - Make an effort to answer questions when called upon. The faculty will recognize students before asking a question.
    - Use time wisely.
    - Make an appointment to see the teacher privately to clarify any unclear material.
  7. Respect school property.
    - Always leave the classroom and conference areas neater than found.
    - Do not eat, drink, or smoke except in designated areas.
    - Do not deface property of others.
    - Be proud of your school and remember to be an ambassador to the public.
    - Students will not, under any circumstances, make long distance calls to be billed to this College.
    - Students will not use College copiers for personal use.

### **REASONS FOR DISMISSAL FROM PROGRAM**

1. Unsatisfactory academic, lab or job shadow work.
2. Cheating in any manner.
3. Violations of the attendance policy.
4. Failure to satisfy identified probationary requirements within the stated time.
5. Failure to comply with requirements as stated in the Master Plan of Instruction.

### **STUDENT DRESS CODE**

Students who attend Lake Tech shall dress in a manner appropriate for the job in which they are receiving training, including any special protective gear and professional uniforms. All clothing, makeup, and jewelry must be clean, neat, modest, in good repair, appropriately sized, and be neither distracting nor offensive.

The Executive Director or designee has the final authority for determining whether or not a student's apparel conforms to the dress code. If it is determined that it does not, students will be required to change into clothing which will conform to this code or leave campus. Students may return to campus when they have changed into appropriate clothing.

Students will wear the LTC Business Programs collared shirt each day to class and while on a Job Shadow experience or on Co-op. Shirts may be worn with pants or skirts. Shorts are not permitted. On designated days, students will be required to dress in business attire suitable for a job interview. This is defined to be clothing that would be acceptable for most job candidates to wear to a standard job interview. If a student is absent on a designated day, they will dress in normal business attire or business attire suitable for a job interview on their next day of attendance. Designated days will be announced at least five class days in advance.

**NOTE** - Remember that you are preparing for employment in a position in which public relations may be a factor in your success. Individual desires cannot always take precedence.

### **GENERAL SCHOOL INFORMATION**

#### **Campus Safety**

Lake Technical College makes every effort to provide a safe environment for all students, visitors, faculty and staff. Basic safety standards, which will include fire drills, weather drills, equipment usage, and traffic regulations, will be covered in the program orientation. These basic safety standards will be reinforced throughout the program enrollment. See the current school catalog for additional campus safety information.

#### **Competency-based Instruction**

Any student who enters a LTC program with previous experience or educational background that would enable the student to successfully complete a test of competence in any area may, with the permission of the faculty, complete a test to measure that competence.

### **Follow Up**

Lake Technical College is proud of its graduates and celebrates the next step graduates take whether it is employment, military or further education. Prior to completing, students may visit the Career Success Center for assistance with employability skills such as resume writing. In addition, faculty may provide students with employment leads. However, it is up to the individual student to actively pursue employment opportunities. We like to hear how our graduates are doing and want to celebrate your successes so be sure to communicate with your faculty any employment, military, or further education you enter. Students are required to participate in an Exit Interview prior to their last day in their program.

### **Food and Drink**

To protect equipment and furnishings in the classroom and laboratory areas, only water, in closed, covered containers, is permitted. No other food or drinks are allowed, unless specific permission is granted by the faculty. However, under no circumstance may food or drinks be in the laboratory areas.

### **Lunch**

Food services are provided on the main campus by the Culinary Institute and are available during breaks and lunch.

Adult students may leave the LTC campus during the scheduled 30-minute lunch break as long as they return to the program on time.

### **Parking Regulations**

Students may park only in the south parking lot in spaces not designated as staff or customer service parking. For safety, loitering in or around vehicles once the vehicle is parked is not allowed, and a 5 mph speed limit is enforced. In consideration of the neighbors and classes in session, loud music in vehicles on campus is prohibited.

### **Smoking**

Lake Tech is a tobacco free institution. The use of tobacco products of any kind, including e-cigarettes, is not permitted at any Lake Tech location. This includes the parking lots.

## **FINANCIAL AID**

Policies and guidelines for the administration of all financial aid are established according to federal and state law. Applicants complete an information form, Free Application for Federal Student Aid, and furnish documentation needed to verify eligibility. More information on the application process may be obtained in the Financial Aid Office.

The Financial Aid Office will assist students, where possible, with access to financial support offered by federal agencies (U.S. Department of Education – Pell Grants, Department of Veterans' Affairs), other state and local agencies and local organizations (scholarships).

## **PROGRAM OCCUPATIONAL COMPLETION POINTS (OCP)**

### **Information Technology Assistant (OCP A)**

A general office clerk performs all general office tasks. Duties include keyboarding, information systems, using technology to enhance communication skills, keeping business records, answering the telephone, initiating and preparing correspondence and routine clerical tasks.

### **Accounting Clerk (OCP B)**

An Accounting Clerk performs the following duties: calculates, posts, and verifies financial data for use in maintaining accounting records; compiles and sorts documents such as checks and invoices; and verifies and posts details of business transactions using a computer or calculator.

### **Accounting Associate (OCP C)**

A bookkeeper performs the following duties: keeps records of financial transactions for business using a calculator and computer; verifies, allocates, and posts details of business transactions to ledgers; prepares financial statements; and completes payroll and income tax transactions.

### **Accounting Assistant (OCP D)**

An accounting assistant performs accounting functions necessary in a small business, becomes proficient in accounting procedures in a larger firm and provides skills necessary for operational management of a business using microcomputer accounting software systems.

### **TEXTBOOKS**

For the most recent book list for the Accounting Operations program, visit Lake Technical College's bookstore located in the Business Office.

### **MATERIALS**

Some instructional materials are audio/visual computerized tutorials. For hygienic reasons, students must furnish their own standard computer headphones to use in listening to the instructional programs.

### **PROGRAM OBJECTIVES**

See the attached Florida State Department of Education curriculum framework for program objectives and desired competencies.

**Florida Department of Education  
Curriculum Framework**

**Program Title:** *Accounting Operations*

**Program Type:** *Career Preparatory*

**Career Cluster:** *Business Management and Administration*

PSAV							
Program Number	B070110						
CIP Number	0552030202						
Grade Level	30, 31						
Standard Length	900 hours						
Teacher Certification	Refer to the <b>Program Structure</b> section.						
CTSO	Phi Beta Lambda BPA						
SOC Codes	15-1151 – Computer User Support Specialist 43-3031 – Bookkeeping, Accounting and Auditing Clerk						
CTE Program Resources	<a href="http://www.fldoe.org/academics/career-adult-edu/career-tech-edu/program-resources.stml">http://www.fldoe.org/academics/career-adult-edu/career-tech-edu/program-resources.stml</a>						
Basic Skills Level	<table style="width: 100%; border: none;"> <tr> <td style="padding-right: 20px;">Mathematics:</td> <td style="text-align: right;">10</td> </tr> <tr> <td>Language:</td> <td style="text-align: right;">10</td> </tr> <tr> <td>Reading:</td> <td style="text-align: right;">10</td> </tr> </table>	Mathematics:	10	Language:	10	Reading:	10
Mathematics:	10						
Language:	10						
Reading:	10						

**Purpose**

This program offers a sequence of courses that provides coherent and rigorous content aligned with challenging academic standards and relevant technical knowledge and skills needed to prepare for further education and careers such as an Information Technology Assistant, Accounting Clerk, Accounting Associate, and Accounting Assistant in the Business Management and Administration career cluster; provides technical skill proficiency, and includes competency-based applied learning that contributes to the academic knowledge, higher-order reasoning and problem-solving skills, work attitudes, general employability skills, technical skills, and occupationally-specific skills, and knowledge of all aspects of the Business Management and Administration career cluster.

The content includes but is not limited to double-entry accounting principles; methods of recording business transactions; preparation and analysis of various documents and financial statements; payroll records and tax forms; accounting control systems; account and transaction analysis; inventory methods; the aging process; depreciation; and the application of accounting principles to various entities.

**Additional Information** relevant to this Career and Technical Education (CTE) program is provided at the end of this document.

**Program Structure**

This program is a planned sequence of instruction consisting of four occupational completion points.

This program is comprised of courses which have been assigned course numbers in the SCNS (Statewide Course Numbering System) in accordance with Section 1007.24 (1), F.S. Career and Technical credit shall be awarded to the student on a transcript in accordance with Section 1001.44(3)(b), F.S.

To teach the courses listed below, instructors must hold at least one of the teacher certifications indicated for that course.

The following table illustrates the postsecondary program structure:

OCP	Course Number	Course Title	Teacher Certification	Length	SOC Code
A	OTA0040	Information Technology Assistant	<a href="#">OTA0040 Teacher Certifications</a>	150 hours	15-1151
B	ACO0040	Accounting Clerk	ACCTING @7 7 G BOOKKEEPIN @4 @7 7 G BUS ED 1 @2 TC COOP ED @7 VOE @7	300 hours	43-3031
C	ACO0041	Accounting Associate		300 hours	43-3031
D	ACO0042	Accounting Assistant		150 hours	43-3031

### Common Career Technical Core – Career Ready Practices

Career Ready Practices describe the career-ready skills that educators should seek to develop in their students. These practices are not exclusive to a Career Pathway, program of study, discipline or level of education. Career Ready Practices should be taught and reinforced in all career exploration and preparation programs with increasingly higher levels of complexity and expectation as a student advances through a program of study.

1. Act as a responsible and contributing citizen and employee.
2. Apply appropriate academic and technical skills.
3. Attend to personal health and financial well-being.
4. Communicate clearly, effectively and with reason.
5. Consider the environmental, social and economic impacts of decisions.
6. Demonstrate creativity and innovation.
7. Employ valid and reliable research strategies.
8. Utilize critical thinking to make sense of problems and persevere in solving them.
9. Model integrity, ethical leadership and effective management.
10. Plan education and career path aligned to personal goals.
11. Use technology to enhance productivity.
12. Work productively in teams while using cultural/global competence.

### Standards

**Information Technology Assistant (OTA0040) is the first course in this and other programs within the Business Management & Administration Career Cluster. Standards 01.0 – 14.0 are associated with this course.**

After successfully completing this program, the student will be able to perform the following:

- 01.0 Demonstrate knowledge, skill, and application of information systems to accomplish job objectives and enhance workplace performance.
- 02.0 Develop an awareness of microprocessors and digital computers.
- 03.0 Demonstrate an understanding of operating systems.
- 04.0 Use technology to enhance the effectiveness of communication skills utilizing word processing applications.
- 05.0 Use technology to enhance communication skills utilizing presentation applications.
- 06.0 Use technology to enhance the effectiveness of communication utilizing spreadsheet and database applications.
- 07.0 Use technology to enhance communication skills utilizing electronic mail.
- 08.0 Investigate individual assessment and job/career exploration and individual career planning that reflect the transition from school to work, lifelong learning, and personal and professional goals.
- 09.0 Incorporate appropriate leadership and supervision techniques, customer service strategies, and standards of personal ethics to accomplish job objectives and enhance workplace performance.
- 10.0 Demonstrate competence using computer networks, internet and online databases to facilitate collaborative or individual learning and communication.
- 11.0 Demonstrate competence in page design applicable to the WWW.
- 12.0 Develop an awareness of emerging technologies.
- 13.0 Develop awareness of computer languages and software applications.
- 14.0 Demonstrate comprehension and communication skills.
- 15.0 Describe management functions and organizational structures as they relate to today's workplace and employer/employee roles.
- 16.0 Practice quality performance in the learning environment and the workplace.
- 17.0 Exhibit customer service skills.
- 18.0 Apply mathematical operations and processes as well as financial planning strategies to commonly occurring personal and business situations.

- 19.0 Assess personal strengths and weaknesses as they relate to job objectives, career exploration, personal development, and life goals.
- 20.0 Demonstrate skills for accounting work-based learning experiences.
- 21.0 Apply accounting principles and concepts to the performance of accounting activities.
- 22.0 Apply accounting principles and concepts using appropriate technology.
- 23.0 Analyze and explain organizational forms as they relate to today's workplace.
- 24.0 Demonstrate skills for accounting work-based learning experiences.
- 25.0 Apply accounting principles and concepts to the performance of accounting activities.
- 26.0 Describe the importance of professional ethics and legal responsibilities.
- 27.0 Demonstrate leadership and teamwork skills needed to accomplish team goals and objectives.
- 28.0 Solve problems using critical thinking skills, creativity and innovation.
- 29.0 Use information technology tools.
- 30.0 Describe the importance of professional ethics and legal responsibilities.
- 31.0 Incorporate appropriate leadership and supervision techniques, customer service strategies, and standards of personal ethics to accomplish job objectives and enhance workplace performance.
- 32.0 Apply mathematical operations and processes as well as financial planning strategies to commonly occurring situations in the workplace to accomplish job objectives and enhance workplace performance.
- 33.0 Participate in work-based learning experiences.
- 34.0 Apply accounting principles and concepts to the performance of accounting activities.
- 35.0 Apply accounting principles and concepts using appropriate technology.
- 36.0 Explain the importance of employability skills and entrepreneurship skills.
- 37.0 Demonstrate personal money-management concepts, procedures, and strategies.
- 38.0 Apply the decision-making process to personal and family financial choices.
- 39.0 Analyze the use of consumer credit.