

ACCOUNTING

Accounting youth apprentices learn skills in bookkeeping and accounting functions.

Length of Apprenticeship: One or two years

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			

REGISTERED APPRENTICESHIP BRIDGING OPPORTUNITIES

The following Registered Apprenticeship is available in this area:

• Financial Services

POST-SECONDARY PATHWAYS

There are several post-secondary pathway opportunities in this area. Following is partial list.

• Banking and Financial Services

DETA-18825-1-E (R. 02/2022)



Accounting Youth Apprenticeship

ON-THE-JOB LEARNING PERFORMANCE STANDARDS GUIDE

YOUTH APPRENTICE INFORMATION

YA Consortium
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
- \square Minimum of 900 work hours

HOURS

Record the hours the youth apprentice worked.

Total Hours Employed	Company Name	Telephone Number

CAREER PREPARATION

Youth apprentices must complete **<u>one</u>** of the following during Youth Apprenticeship participation:

 \Box 1. Student is participating in a local or regional career pathway*.

Identify the pathway below:

For more information contact the <u>Wisconsin Department of Public Instruction</u>. Additional help may be found on the WI DPI <u>Wisconsin Pathways – Regional Career Pathways</u> and <u>DPI Career</u> <u>Clusters and Pathways</u> web pages.

*Local and Regional career pathways as defined by the WI DPI means that a student is participating in or has completed at least one CTE class in a cluster pathway sequence and has completed at least one of the other career pathway components: instructional related course, work-based learning, dual college credit, and/or career and technical student organization.

 \Box 2. Student has completed one of the following certificates during their YA program or possess current certification earned previously.

A copy of the certificate must be uploaded with the completed checklist. Select the certificate from the list below.

- □ Leadership Certificate (DPI)
- □ MS-Technology Associate (MTC)
- □ MS- Office Specialist (MOS) any TWO certifications
- □ QuickBooks Certified User
- □ Other certificates identified by the <u>CTE Approved Certifications List</u> related to this occupational field (or related to this occupation) YA certificates excluded.

Title of Certification:

□ 3. Student is participating in a <u>Dual Enrollment Course</u> connected to any postsecondary education provider including UW System, Wisconsin Association of Independent Colleges and Universities (WAICU), and any of the 16 Wisconsin Technical Colleges (WTCS).

College Name:

College Course Title:

Course Number:

For more information on Dual Enrollment opportunities, please click on one of the below resources:

- WTCS
- WAICU
- UW System connect with the college of choice.

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-Base 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

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	<i>Meets Expectations:</i> 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 behavior

The following skills are required of all youth apprentices.

	Employability Skills	Rating		
Competency and Rating Criteria		Minimum Rating of 2 for EAC 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		Year 2 Ratir	ng
	 Interacts with others with respect and in a non-judgmental 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			
		n Rating of I	2 for EACH	
			Check Rating	
	1	2	3	
2. Communicates effectively with others	,	Year 1 Ratir	ng	
Examples of qualities and habits that the employee might exhibit				
include	,	Year 2 Ratir	ng	
 Adjust the communication approach for the target audience, 			ГП	
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 Ratir	ng	
Examples of qualities and habits that the employee might exhibit				
include	,	Year 2 Ratir	ng	
 Works effectively in teams with people of diverse backgrounds 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 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 Ratir	ng	
Examples of qualities and habits that the employee might exhibit				
include		Year 2 Ratir	ng	
Uses critical thinking to determine the best options or outcomes				
when faced with a challenging situation]	
Carries out assigned duties while under pressure				
 Acts in a respectful, professional, and non-offensive manner while under pressure 				
 Applies stress management techniques to cope under pressure 				
5. Demonstrates integrity Examples of qualities and habits that the employee might exhibit		Year 1 Ratir		
include		⊥ Year 2 Ratir		
Carries our responsibilities in an ethical, legal and confidential			<u>ι</u> δ	
manner				
Responds to situations in a timely manner				
Takes personal responsibility to correct problems				
 Models behaviors that demonstrate self-discipline, reliability, and dependability. 				
and dependability				

Employability Skills	Rating	
	Minimum Rating of 2 for EAC	н
Competency and Rating Criteria	Check Rating	
	1 2 3	
6. Performs quality work	Year 1 Rating	
Examples of qualities and habits that the employee might exhibit		
include	Year 2 Rating	
Carries out written and verbal directions accurately		
Completes work efficiently and effectively		
Preforms 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		
include		
• 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 		
customer needs		
Seeks out ways to increase customer satisfaction		
 Produces goods to workplace specifications 		
8. Shows initiative and self-direction	Year 1 Rating	
Examples of qualities and habits that the employee might exhibit		
include	Year 2 Rating	
 Prioritizes and carries out responsibilities without being told Responds with enthusiasm and flexibility to handle tasks that 		
need immediate attention		
 Reflects on any unsatisfactory outcome as an opportunity to 		
learn		
 Improves personal performance by doing something different or different by 	r	
 differently Analyzes how own actions impact the overall organization 		
 Supports own action with sound reasoning and principles 		
 Balances personal activities to minimize interference with work 		
responsibilities		

Employability Skills	Rating		
	Minimun	n Rating of 2	2 for EACH
Competency and Rating Criteria		Check Ratin	
	1	2	3
9. Adapts to change	•	Year 1 Ratir	ng
Examples of qualities and habits that the employee might exhibit			
include		Year 2 Ratir	
 Shows flexibility and willingness to learn new skills for various 			
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 Ratir	ng
Examples of qualities and habits that the employee might exhibit			
include		Year 2 Ratir	ng
 Follows personal safety requirements 			
Maintains a safe work environment		_	
Demonstrates professional role in an emergency			
Follows security procedures			
Maintains confidentiality			
11. Applies is hugh to the share large information and modia			
11. Applies job-related technology, information, and media Examples of qualities and habits that the employee might exhibit		Year 1 Ratir	·
include			
 Applies technology effectively in the workplace 		Year 2 Ratir	
 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	•	Year 1 Ratir	ng
Examples of qualities and habits that the employee might exhibit			
include	•	Year 2 Ratir	ng
 Participation in required career-related training and/or 			Γ
educational programs			
Passing certification tests to qualify for licensure and/or			
certification			
Participation in company training or orientation			
13. Sets personal goals for improvement		Year 1 Ratir	
Examples of qualities and habits that the employee might exhibit			18
L_{λ}			
include		Year 2 Ratir	ng
<i>include</i>Setting goals that are specific and measurable		Year 2 Ratir	ng
include			
 include Setting goals that are specific and measurable Setting work related goals that align with the organization's 			ng
 include Setting goals that are specific and measurable Setting work related goals that align with the organization's mission 			ng
 include Setting goals that are specific and measurable Setting work related goals that align with the organization's mission Identifying strategies to reach goals 			ז <u>פ</u>

YEAR 1 COMPETENCIES

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 behavior

Competency and Rating Criteria			Minimum Rating of 2 for EACH Check Rating		
	competency and Rating Criteria	1	2	<u>в</u> 3	
1.	 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 				
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 				

Competency and Rating Criteria			Minimum Rating of 2 for EACH Check Rating			
		1	2	3		
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 					
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 					

Competency and Rating Criteria	Minimum Rating of 2 for EACH Check Rating		
	1	2	3
 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, note the competency and rating)			
Comments:			

YEAR 2 COMPETENCIES

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.

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 behavior

	Competency and Rating Criteria		Minimum Rating of 2 for EACH Check Rating		
		1	2	3	
1.	 Complete monthly closing procedures journalize and post the closing entries prepare a post-closing trial balance verify entries 				

	Competency and Rating Criteria		Minimum Rating of 2 for EACH Check Rating		
		1	2	3	
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 				
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 				

	Competency and Rating Criteria		Minimum Rating of 2 for EACH Check Rating		
		1	2	3	
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 				
	 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 				
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 				

	Minimum	Rating of 2	for EACH
Competency and Rating Criteria	Check Rating		
	1	2	3
 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 			
Competency Substitute (if you replaced a competency above, note the competency and rating)			
Comments:			

RELATED INSTRUCTION

Indicate which related instruction courses the youth apprentice completed:

Course Title	Credits	Location

Level 2 (If applicable)

RELATED INSTRUCTION

Indicate which related instruction courses the youth apprentice completed:

Course Title	Credits	Location

Post-Program Completion Survey



Youth Apprenticeship

YA POST-PROGRAM COMPLETION SURVEY

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. The form should be filled out during the final meeting between the student, mentor, and Local Youth Apprenticeship Coordinator, when the final checklist if filled out and signed. Information captured on this form must be entered online using the Youth Apprenticeship Online Data Application (YODA) System.

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.

