



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
- Financial Services Representative



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

CAREER PLANNING (THIS SECTION IS SUSPENDED FOR THE 2020-2021 SCHOOL YEAR)

SIGNATURES

The On-the-Job Learning Performance Standards Guide includes a list of competencies youth apprentices learn through mentoring and training at the worksite. Rate the student's achievement of each competency below. Review this document on a regular basis with the youth apprentice to record progress and plan future steps to ensure completion of the required competencies. Mentors, instructors and the apprentice sign below.

Mentor Signature	
Mentor Signature	
Mentor Signature	
Instructor Signature	
Instructor Signature	
Apprentice Signature	

EMPLOYABILITY SKILLS

Youth apprentices must demonstrate key employability skills.

The DWD YA program employability skills requirement may be attained and demonstrated through two processes.

1. If a student has successfully completed a Wisconsin Department of Public Instruction (DPI) State-Certified Cooperative Education, [Co-Op Employability Skill certification](#) then they have met the YA Employability Skills requirement.

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

2. Rate the ability of the youth apprentice to demonstrate the employability skills 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 behavior

The following skills are required of all youth apprentices.

Employability Skills Competency and Rating Criteria	Rating		
	Minimum Rating of 2 for EACH Check Rating		
	1	2	3
1. Develop positive work relationships with others. <i>Examples of qualities and habits that the employee might exhibit include . . .</i> <ul style="list-style-type: none"> • 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 	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
2. Communicate effectively with others <i>Examples of qualities and habits that the employee might exhibit include . . .</i> <ul style="list-style-type: none"> • Adjust the communication approach for the target audience, 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 	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Employability Skills	Rating		
Competency and Rating Criteria	Minimum Rating of 2 for EACH Check Rating		
	1	2	3
<p>3. Collaborate with others</p> <p><i>Examples of qualities and habits that the employee might exhibit include . . .</i></p> <ul style="list-style-type: none"> • 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 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 	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<p>4. Maintain composure under pressure</p> <p><i>Examples of qualities and habits that the employee might exhibit include . . .</i></p> <ul style="list-style-type: none"> • 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 	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<p>5. Demonstrate integrity</p> <p><i>Examples of qualities and habits that the employee might exhibit include . . .</i></p> <ul style="list-style-type: none"> • Carries our responsibilities in an ethical, legal and confidential manner • Responds to situations in a timely manner • Takes personal responsibility to correct problems • Models behaviors that demonstrate self-discipline, reliability, and dependability 	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<p>6. Perform quality work</p> <p><i>Examples of qualities and habits that the employee might exhibit include . . .</i></p> <ul style="list-style-type: none"> • Carries out written and verbal directions accurately • 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 	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Employability Skills	Rating		
Competency and Rating Criteria	Minimum Rating of 2 for EACH Check Rating		
	1	2	3
<p>7. Provide quality goods or services (internal and external) <i>Examples of qualities and habits that the employee might exhibit include . . .</i></p> <ul style="list-style-type: none"> • Shows support for the organizational goals and principles by 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 	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<p>8. Show initiative and self-direction <i>Examples of qualities and habits that the employee might exhibit include . . .</i></p> <ul style="list-style-type: none"> • 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 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 	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<p>9. Adapt to change <i>Examples of qualities and habits that the employee might exhibit include . . .</i></p> <ul style="list-style-type: none"> • 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 • Maintains confidentiality 	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<p>10. Demonstrate safety and security regulations and practices <i>Examples of qualities and habits that the employee might exhibit include . . .</i></p> <ul style="list-style-type: none"> • Follows personal safety requirements • Maintains a safe work environment • Demonstrates professional role in an emergency • Follows security procedures 	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Employability Skills	Rating		
Competency and Rating Criteria	Minimum Rating of 2 for EACH Check Rating		
	1	2	3
<p>11. Apply job-related technology, information, and media <i>Examples of qualities and habits that the employee might exhibit include . . .</i></p> <ul style="list-style-type: none"> • Applies technology effectively in the workplace • Assess and evaluates information on the job • Assesses training manuals, website, and other media related to the job 	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<p>12. Fulfill training or certification requirements for employment <i>Examples of qualities and habits that the employee might exhibit include . . .</i></p> <ul style="list-style-type: none"> • Participation in required career-related training and/or educational programs • Passing certification tests to qualify for licensure and/or certification • Participation in company training or orientation 	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<p>13. Set personal goals for improvement <i>Examples of qualities and habits that the employee might exhibit include . . .</i></p> <ul style="list-style-type: none"> • Setting goals that are specific and measurable • Setting work related goals that align with the organization's mission • Identifying strategies to reach goals • Reflecting on goal progress to regularly evaluate and modify 	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

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		
	1	2	3
1. Maintain accounts <ul style="list-style-type: none"> • 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 	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
2. Store financial records <ul style="list-style-type: none"> • code documents as required • identify appropriate forms • maintain record log • maintain electronic filing system • maintain security and confidentiality • verify data prior to entry/storage 	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
3. Assist to process checks <ul style="list-style-type: none"> • 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 	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Competency and Rating Criteria	Minimum Rating of 2 for EACH Check Rating		
	1	2	3
4. Process journal entries <ul style="list-style-type: none"> • 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 	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
5. Post journal entries <ul style="list-style-type: none"> • 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 	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
6. Balance accounts after recording transaction <ul style="list-style-type: none"> • 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 	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
7. Assist to prepare adjusting/closing entries <ul style="list-style-type: none"> • note potential corrections/adjustments • discuss potential corrections/adjustments with appropriate parties • calculate, journalize and post adjusting entries as needed • verify accuracy of entries 	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
8. Prepare deposit <ul style="list-style-type: none"> • 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 	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Competency and Rating Criteria	Minimum Rating of 2 for EACH Check Rating		
	1	2	3
9. Assist to maintain fixed asset records <ul style="list-style-type: none"> 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 	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
10. Apply accounting principles and processes <ul style="list-style-type: none"> provide information in a consistent manner provide information in a timely manner comply with ethical standards of accounting apply the accounting cycle 	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Competency Substitute (if you replaced a competency above, note the competency and rating)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

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 <ul style="list-style-type: none"> journalize and post the closing entries prepare a post-closing trial balance verify entries 	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Competency and Rating Criteria	Minimum Rating of 2 for EACH Check Rating		
	1	2	3
<p>2. Process customer invoices and receipts</p> <ul style="list-style-type: none"> • 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 	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<p>3. Process receiving document</p> <ul style="list-style-type: none"> • 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 	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<p>4. Assist to process payment authorization</p> <ul style="list-style-type: none"> • 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 	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Competency and Rating Criteria	Minimum Rating of 2 for EACH Check Rating		
	1	2	3
5. Process credit memorandum <ul style="list-style-type: none"> • 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 	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
6. Record inventory usage <ul style="list-style-type: none"> • 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 	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
7. Assist to inventory merchandise or materials <ul style="list-style-type: none"> • 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 	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
8. Assist to process results of inventory <ul style="list-style-type: none"> • 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 	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
9. Process inventory adjustments <ul style="list-style-type: none"> • select appropriate forms/records • prepare adjusting entries • journalize and post entries to appropriate ledgers • file forms/records in appropriate location 	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Competency and Rating Criteria	Minimum Rating of 2 for EACH Check Rating		
	1	2	3
10. Assist to cost account a new or revised product or service <ul style="list-style-type: none"> • 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 	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
11. Assist to audit monthly procedures <ul style="list-style-type: none"> • 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 	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
12. Assist to process budget reports <ul style="list-style-type: none"> • identify budget detail needed • gather budget detail • enter budget data • verify accuracy of entries 	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Competency Substitute (if you replaced a competency above, note the competency and rating)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

RELATED INSTRUCTION

Indicate which related instruction courses the youth apprentice completed:

Level 1

Course Title	Credits	Location

Level 2 (If applicable)

Course Title	Credits	Location



Post-Program Completion Survey

Youth Apprenticeship

Information captured on this form must be entered online using the Youth Apprenticeship Online System (YODA).

This form should be given 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, where the final checklist is filled out and signed.

Student Name	Expected Date of High School Graduation
School District	GPA at End of YA Program

Instructions: Indicate if the student will continue to be employed, and then check the appropriate boxes. Please include internships, opportunities to work during school breaks, and other similar situations as offers of continued employment, even if they do not start immediately.

<input type="checkbox"/> This student will be employed after completing the YA program. Check <input type="checkbox"/> Full time or <input type="checkbox"/> Part time.			
Check all that apply:		Then, fill out the following information:	
<input type="checkbox"/> Employment is related to YA program training		Employment Wage:	
<input type="checkbox"/> Employment is with same YA employer*		Employment Start Date:	
<input type="checkbox"/> Employment is seasonal and/or intermittent		Position Title (optional):	
<input type="checkbox"/> Employment is an internship		Industrial Sector [†] :	
<input type="checkbox"/> Employment is military		[†] Based on employer's NAICS Code. If unknown, describe the employer's primary income-producing line of business below.	
<input type="checkbox"/> Also entering post-secondary education/other training			
<input type="checkbox"/> Also entering a Registered Apprenticeship			
<input type="checkbox"/> Health/personal issues impacted ability for full employment			
*If student accepted a job at a different employer, please provide that employer's contact information:			
Employer Name		Street Address	
City	County	State	Zip
<input type="checkbox"/> This student will not be employed after completing the YA program.			

Check one:	Then, check all that apply:
<input type="checkbox"/> Student did not apply for further employment	<input type="checkbox"/> Entering post-secondary education or other training program
<input type="checkbox"/> Student applied, but was not interviewed	<input type="checkbox"/> Student unable to find an entry-level position to apply for
<input type="checkbox"/> Interviewed, but not offered employment	<input type="checkbox"/> Student had change in career interest or plans
<input type="checkbox"/> Student was offered continued employment, but did not accept	<input type="checkbox"/> Health/personal issues prohibited employment
Other comments:	

<i>MENTOR NAME</i>	<i>COMPANY NAME</i>
Mentor Signature	Date Completed

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