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ADMINISTRATION, COMMERCE AND COMPUTER TECHNOLOGY

ACCOUNTING

PROGRAM OF STUDY
5731

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5731**

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ADMINISTRATION, COMMERCE AND COMPUTER TECHNOLOGY

ACCOUNTING

PROGRAM OF STUDY 5731

The *Accounting* program leads to the
Diploma of Vocational Studies (DVS)
and prepares the student to practise the occupation of

ACCOUNTING CLERK

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TABLE OF CONTENTS

	Page
INTRODUCTION	1
GLOSSARY	3
PART I	
1. SYNOPTIC TABLE	7
2. PROGRAM TRAINING GOALS	9
3. COMPETENCIES	11
Grid of Learning Focuses	12
4. GENERAL OBJECTIVES	13
5. OPERATIONAL OBJECTIVES	15
5.1 Definition	15
5.2 How to Read Operational Objectives	16
6. HARMONIZATION	19
PART II	
MODULE 1: THE OCCUPATION AND THE TRAINING PROCESS	27
MODULE 2: RESEARCHING INFORMATION	31
MODULE 3: TABLES AND CHARTS	35
MODULE 4: CALCULATIONS RELATED TO SOURCE DOCUMENTS	39
MODULE 5: FORMATTING CORRESPONDENCE	41
MODULE 6: ENGLISH CORRESPONDENCE	43
MODULE 7: PROCESSING SOURCE DOCUMENTS	45
MODULE 8: HANDLING CASH	49
MODULE 9: LEGISLATION AFFECTING BUSINESSES	53
MODULE 10: PROFESSIONAL RELATIONSHIPS	55
MODULE 11: COMMUNICATING IN FRENCH	59
MODULE 12: PAYROLL	61

MODULE 13: FRENCH CORRESPONDENCE	63
MODULE 14: PROCESSING DATA	65
MODULE 15: DAILY TASKS	69
MODULE 16: EFFICIENCY	73
MODULE 17: COST OF GOODS AND SERVICES	77
MODULE 18: END-OF-PERIOD TASKS	81
MODULE 19: YEAR-END TASKS	85
MODULE 20: INCOME TAX RETURNS	91
MODULE 21: ACCOUNTING SYSTEMS	95
MODULE 22: CAREER DEVELOPMENT	99
MODULE 23: ENTERING THE WORK FORCE	103

INTRODUCTION

The *Accounting* program is based on a new framework for developing vocational education programs that calls for the participation of experts from the workplace and the field of education.

The program of study is developed in terms of competencies, expressed as objectives. These objectives are divided into modules. Various factors were kept in mind in developing the program: training needs, the job situation, purposes, goals, and strategies and means used to attain objectives.

The program of study lists the competencies that are the minimum requirements for a Diploma of Vocational Studies (DVS) for students in both the youth and adult sectors. The training also provides the basis for organizing courses, planning teaching strategies, and designing instructional and evaluation materials.

The duration of the program is 1350 hours, which includes 585 hours spent on the specific competencies required to practise the occupation and 765 hours on general competencies. The program of study is divided into 23 modules, which vary in length from 30 to 120 hours (multiples of 15). The time allocated to the program is to be used not only for teaching but also for evaluation and remedial work.

This document contains two parts. Part I is of general interest and provides an overview of the training plan. It includes a synoptic table of basic information about the modules, a description of the program training goals, the competencies to be developed and the general objectives, and an explanation of operational objectives. Part II is designed primarily for those directly involved in implementing the program. It contains a description of the operational objectives of each module.

GLOSSARY

Program Training Goals

Statements that describe the educational aims of a program. These goals are the general goals of vocational education adapted to a specific trade or occupation.

Competency

A set of socio-affective behaviours, cognitive skills or psycho-sensori-motor skills that enable a person to correctly perform a role, function, activity or task.

General Objectives

Instructional objectives that provide an orientation for leading the students to attain one or more related objectives.

Operational Objectives

Statements of the educational aims of a program in practical terms. They serve as the basis for teaching, learning and evaluation.

Module of a Program

A component part of a program of study comprising an operational objective.

Credit

A unit used for expressing quantitatively the value of the modules in a program of study. One credit corresponds to 15 hours of training. Students must accumulate a set number of credits to graduate from a program.

PART I

1. SYNOPTIC TABLE

Number of modules: 23
 Duration in hours: 1350
 Credits: 90

Accounting
 Code: 5731

CODE	TITLE OF THE MODULE	HOURS	CREDITS*
961 012	1. The Occupation and the Training Process	30	2
961 024	2. Researching Information	60	4
961 034	3. Tables and Charts	60	4
961 042	4. Calculations Related to Source Documents	30	2
961 054	5. Formatting Correspondence	60	4
961 066	6. English Correspondence	90	6
961 074	7. Processing Source Documents	60	4
961 083	8. Handling Cash	45	3
961 093	9. Legislation Affecting Businesses	45	3
961 102	10. Professional Relationships	30	2
961 115	11. Communicating in French	75	5
961 122	12. Payroll	30	2
961 134	13. French Correspondence	60	4
961 144	14. Processing Data	60	4
961 154	15. Daily Tasks	60	4
961 165	16. Efficiency	75	5
961 175	17. Cost of Goods and Services	75	5
961 185	18. End-of-Period Tasks	75	5
961 195	19. Year-End Tasks	75	5
961 204	20. Income Tax Returns	60	4
961 213	21. Accounting Systems	45	3
961 222	22. Career Development	30	2
961 238	23. Entering the Work Force	120	8

* 15 hours = 1 credit

This program leads to a DVS in Accounting.

2. PROGRAM TRAINING GOALS

The training goals of the *Accounting* program are based on the general goals of vocational education and take into account the specific nature of the occupation. These goals are:

To develop effectiveness in the practice of an occupation.

- To teach students to perform accounting tasks and activities correctly, at an acceptable level of competence for entry into the job market.
- To prepare students to perform satisfactorily on the job by fostering:
 - the intellectual skills needed to make sound decisions on the job;
 - the ability to analyze and solve problems on the job;
 - precision and efficiency in carrying out accounting tasks;
 - a concern for communicating effectively with superiors and colleagues, demonstrating a good command of English as the primary language of work and French as the second language;
 - the development of professional ethics and a sense of responsibility;
 - a constant concern for occupational health and safety.

To ensure integration into the work force.

- To familiarize students with their rights and responsibilities as workers.
- To familiarize students with the job market in general and the occupation of accounting clerk in particular.
- To familiarize students with the occupation by introducing them to the work force through a practicum.

To foster the development of occupational knowledge.

- To foster initiative, creativity, independence, the desire to succeed and a sense of responsibility.
- To encourage students to strive for excellence.
- To help students understand the concepts related to techniques and work tools that are constantly evolving.
- To help students learn effective work methods.

To ensure job mobility.

- To help students obtain a solid basic education.
- To help students develop a positive attitude toward technological change and new situations.
- To encourage further learning and research.
- To prepare students for a creative job search.

3. COMPETENCIES

The competencies to be developed in the *Accounting* program are shown in the grid of learning focuses on the following page. The grid lists general and specific competencies as well as the major steps in the work process.

General competencies involve activities common to several tasks or situations. They cover, for example, the technological or scientific principles that the students must understand to practise the trade or occupation. Specific competencies focus on tasks and activities that are of direct use in the trade or occupation. The work process includes the most important steps in carrying out the tasks and activities of the trade or occupation.

The grid of learning focuses shows the relationship between the general competencies on the horizontal axis and the specific competencies on the vertical axis. The symbol (▲) indicates a correlation between a specific competency and a step in the work process. The symbol (○)

indicates a correlation between a general and a specific competency. The symbols (▲) and (●) indicate that these relationships have been taken into account in the formulation of objectives intended to develop specific competencies related to the trade or occupation.

The grid of learning focuses has been designed to take into account the orientations and goals of the program, on the basis of tasks and activities defined at the time of the workplace situation analysis. The logic used in constructing the grid influences the course sequence. Generally speaking, this sequence follows a logical progression in terms of the complexity of the learning involved and the development of the students' autonomy. The vertical axis of the grid shows the competencies directly related to the practice of a specific trade or occupation. These competencies are arranged in a relatively fixed order; therefore, the modules should be taught, insofar as possible, in the order represented on the grid. This means that some modules are prerequisite to others, while other modules are taught concurrently.

GRID OF LEARNING FOCUSES IN ACCOUNTING		OPERATIONAL OBJECTIVES	DURATION (IN HOURS)	WORK PROCESS					GENERAL COMPETENCIES														TOTALS	
				(major steps)					(related to technology, subjects, personal development, etc.)														NUMBER OF OBJECTIVES	DURATION (IN HOURS)
				Gather and analyze information	Enter data	Do calculations	Produce reports	Verify and correct reports	Determine their suitability for the occupation and the training process	Research and exchange information	Produce tables and charts	Do calculations and prepare source documents	Format accounting-related correspondence	Write accounting-related correspondence in English	Process source documents in different types of companies	Use information related to legislation affecting businesses	Interact in a variety of professional situations	Communicate in French in an accounting context	Write and format accounting-related correspondence in French	Organize and process data related to a company's resources	Ensure that they work efficiently	Commit themselves to the development		
MODULES	MODULS								1	2	3	4	5	6	7	9	10	11	13	14	16	22		
	OPERATIONAL OBJECTIVES								S	B	B	B	B	B	B	B	S	B	B	B	B	S	14	
	DURATION								30	60	60	30	60	90	60	45	30	75	60	60	75	30		765
8	Handle cash	B	45	▲	▲	▲	▲	▲	○	●	○	●	●	●	●	○	○	○	○		○			
12	Prepare the payroll	B	30	▲	▲	▲	▲	▲	○	○	●	●	●	●	●	●	●	○	○	○	○			
15	Carry out daily tasks related to transactions involving receivables and payables	B	60	▲	▲	▲	▲	▲	○	●	●	●	●	●	●	●	●	●	●	○	○			
17	Perform calculations needed to determine the cost of goods and services	B	75	▲	▲	▲	▲	▲	○	○	●	○	○	○	○	●	○	○	○	●	●			
18	Perform end-of-period tasks	B	75	▲	▲	▲	▲	▲	○	●	●	●	●	●	●	●	●	●	●	●	●			
19	Perform year-end tasks	B	75	▲	▲	▲	▲	▲	○	●	●	○	●	●	○	●	●	○	●	●	●			
20	Produce an income tax return for an individual	B	60	▲	▲	▲	▲	▲	○	●		●	○	○	○	●	●	○	○	○	●			
21	Implement an accounting system	B	45	▲	▲	▲	▲	▲	○	○	○			●	●	●	○	○	○		○			
23	Enter the work force	S	120	▲	▲	▲	▲	▲	○	●	●	●	●	●	●	●	●	●	●	●	●	●		
NUMBER OF OBJECTIVES		9																					23	
DURATION (IN HOURS)			585																					1350

S: Situational objective

B: Behavioural objective

△ Correlation between a step and a specific competency

▲ Correlation to be taught and evaluated

○ Correlation between a general and a specific competency

● Correlation to be taught and evaluated

4. GENERAL OBJECTIVES

The general objectives of the *Accounting* program are presented below, along with the major statement of each corresponding operational objective.

To develop in the students the competencies required to integrate harmoniously into the school and work environments.

- Determine their suitability for the occupation and the training process.
- Commit themselves to the development of their career.
- Enter the work force.

To develop in the students the competencies required to apply the principles, rules and methods essential to the practice of the occupation.

- Research and exchange information.
- Produce tables and charts.
- Format accounting-related correspondence.
- Use information related to legislation affecting businesses.
- Organize and process data related to a company's resources.
- Ensure that they work efficiently.

To develop in the students the competencies required to communicate verbally and in writing in the workplace.

- Write accounting-related correspondence in English.
- Interact in a variety of professional situations.
- Communicate in French in an accounting context.
- Write and format accounting-related correspondence in French.

To develop in the students the competencies required to perform accounting tasks.

- Do calculations and prepare source documents.
- Process source documents in different types of companies.
- Handle cash.
- Prepare the payroll.
- Carry out daily tasks related to transactions involving receivables and payables.
- Perform calculations needed to determine the cost of goods and services.
- Perform end-of-period tasks.
- Perform year-end tasks.
- Produce an income tax return for an individual.
- Implement an accounting system.

5. OPERATIONAL OBJECTIVES

5.1 DEFINITION

An operational objective is defined for each competency to be developed. Competencies are organized into an integrated training program designed to prepare students to practise the trade or occupation. This systematic organization of competencies produces better overall results than training by isolated objectives. More specifically, it fosters a smooth progression from one objective to the next, saves teaching time by eliminating needless repetition, and integrates and reinforces learning material.

Operational objectives are the main, compulsory teaching/learning targets and they are specifically evaluated for certification. There are two kinds of operational objectives: behavioural and situational.

- **A behavioural objective** is a relatively closed objective that describes the actions and results expected of the student by the end of a learning step. Evaluation is based on expected results.
- **A situational objective** is a relatively open-ended objective that outlines the major phases of a learning situation. It allows for output and results to vary from one student to another. Evaluation is based on the student's participation in the activities of the learning context.

Operational objectives cover the learning that the students need to develop a competency:

- The specifications or the phases of the objective determine or guide specific learning, thereby allowing the competency to be developed step by step.
- The objective as a whole (i.e. the six components and in particular the last phase of a situational objective—see Section 5.2) determines or guides the overall learning and the integration and synthesis of this learning, allowing the competency to be developed fully.

To attain the objectives, the following learning activities may be prepared:

- specific learning activities aimed at developing the required knowledge, views, skills and attitudes
- specific learning activities for the specifications or phases of the objectives
- general learning activities for the objectives

5.2 HOW TO READ OPERATIONAL OBJECTIVES

A. How to Read a Behavioural Objective

Behavioural objectives consist of six components. The first three provide an overview of the objective:

1. The **expected behaviour** states a competency in terms of the general behaviour that the students are expected to exhibit by the end of the module.
2. The **conditions for performance evaluation** define what is necessary or permissible to the students during evaluation designed to verify whether or not the students have attained the objective. This means that the conditions for evaluation are the same wherever and whenever the program is taught.
3. The **general performance criteria** define the requirements by which to judge whether or not the results obtained are generally satisfactory.

The last three components ensure that the objective is understood clearly and unequivocally:

4. The **specifications of the expected behaviour** describe the essential elements of the competency in terms of specific behaviours.
5. The **specific performance criteria** define the requirements for each of the specifications of behaviour. They ensure a more enlightened decision on the attainment of the objective.
6. The **field of application** defines the limits of the objective, where necessary. It indicates whether the objective applies to more than one task, occupation or field.

B. How to Read a Situational Objective

Situational objectives consist of six components:

1. The **expected outcome** states a competency as an aim to be pursued throughout a module.
2. The **specifications** outline the essential aspects of the competency and ensure a better understanding of the expected outcome.
3. The **learning context** provides an outline of the learning situation designed to help the students develop the required competency. It is normally divided into three phases of learning:
 - information
 - performance, practice or involvement
 - synthesis, integration and self-evaluation
4. The **instructional guidelines** provide suggested ways and means of teaching the course to ensure that learning takes place and that the same conditions apply wherever and whenever the course is taught. These guidelines may include general principles or specific procedures.
5. The **participation criteria** describe the requirements the students must fulfil. They focus on how the students take part in the activities rather than on the results obtained. Participation criteria are normally provided for each phase of the learning context.
6. **The field of application** defines the limits of the objective, where necessary. It indicates whether the objective applies to more than one task, occupation or field.

6. HARMONIZATION

The *Accounting* program was designed and developed as part of a project to harmonize vocational and technical education programs. The main objective of harmonization is to encourage

students to pursue their studies by optimizing their efforts. Harmonization makes it possible to move from one program to another or from one level to another without repeating the same courses.

From secondary school to college

Students who have acquired one or more of the competencies of the *Accounting* program will receive recognition for corresponding competencies in the *Accounting and Management Techniques* program, if they pursue their studies at the college level.

FROM ACCOUNTING		TO ACCOUNTING AND MANAGEMENT TECHNIQUES	
SESAME	COMPETENCY	CODE	COMPETENCY
961 034	Produce tables and charts	01H7	Use, for administrative purposes, the features offered by operating and common application software
961 054	Format accounting-related correspondence		
961 144	Organize and process data related to a company's resources		
961 165	Ensure that they work efficiently		
961 074	Process source documents in different types of companies	01H8	Analyze and process data related to the accounting cycle
961 122	Prepare the payroll		
961 154	Carry out daily tasks related to transactions involving receivables and payables		
961 185	Perform end-of-period tasks		
961 195	Perform year-end tasks		

Students who have acquired one or more of the competencies of the *Accounting* program will receive recognition for corresponding competencies in the *Accounting and Management Techniques* program, if they pursue their studies at the college level.

FROM ACCOUNTING		TO ACCOUNTING AND MANAGEMENT TECHNIQUES	
SESAME	COMPETENCY	CODE	COMPETENCY
961 083	Handle cash	01HF	Contribute to the management of working capital
961 154	Carry out daily tasks related to transactions involving receivables and payables		
961 185	Perform end-of-period tasks		
961 083	Handle cash	01HE	Contribute to budget planning and control as well as to measuring the company's performance
961 185	Perform end-of-period tasks		
961 195	Perform year-end tasks		
961 093	Use information related to legislation affecting businesses	01HB	Use sources of law applicable to administrative and commercial contexts
961 115	Communicate in French in an accounting context	01HK	Communicate in French in a business context
961 134	Write and format accounting-related correspondence in French		
961 213	Implement an accounting system	01HT	Ensure the implementation of a computerized accounting system and the support of daily operations

Students who have acquired one or more of the competencies of the *Accounting* program will receive recognition for corresponding competencies in the *Business Management* program, if they pursue their studies at the college level.

FROM ACCOUNTING		TO BUSINESS MANAGEMENT	
SESAME	COMPETENCY	CODE	COMPETENCY
961 034	Produce tables and charts	01TU	Use common application software for business management purposes
961 054	Format accounting-related correspondence		
961 144	Organize and process data related to a company's resources		
961 165	Ensure that they work efficiently		
961 074	Process source documents in different types of companies	01U5	Produce accounting information for management purposes
961 083	Handle cash		
961 122	Prepare the payroll		
961 154	Carry out daily tasks related to transactions involving receivables and payables		
961 185	Perform end-of-period tasks		
961 195	Perform year-end tasks		
961 195	Perform year-end tasks	01U6	Analyze accounting and financial information for business management purposes
961 093	Use information related to legislation affecting businesses	01TY	Use sources of law applicable to business activities
961 115	Communicate in French in an accounting context	01TZ	Communicate in French with personnel and superiors in the organization or company
961 134	Write and format accounting-related correspondence in French		

From college to secondary

Students who have acquired one or more of the competencies of the *Accounting and Management Techniques* program will receive recognition for corresponding competencies in the *Accounting* program, if they pursue their studies at the secondary level.

FROM ACCOUNTING AND MANAGEMENT TECHNIQUES		TO ACCOUNTING	
CODE	COMPETENCY	SESAME	COMPETENCY
01H7	Use, for administrative purposes, the features offered by operating and common application software	961 034	Produce tables and charts
		961 054	Format accounting-related correspondence
		961 144	Organize and process data related to a company's resources
		961 165	Ensure that they work efficiently
01H8	Analyze and process data related to the accounting cycle	961 074	Process source documents in different types of companies
		961 122	Prepare the payroll
		961 154	Carry out daily tasks related to transactions involving receivables and payables
		961 185	Perform end-of-period tasks
		961 195	Perform year-end tasks
01HB	Use sources of law applicable to administrative and commercial contexts	961 093	Use information related to legislation affecting businesses
01HD	Contribute to the financial analysis of investment and financing projects	961 042	Do calculations and prepare source documents
01HE	Contribute to budget planning and control as well as to measuring the company's performance	961 083	Handle cash
		961 185	Perform end-of-period tasks
		961 195	Perform year-end tasks
01HF	Contribute to the management of working capital	961 083	Handle cash
01HJ	Produce a software application that meets a need for administrative information	961 165	Ensure that they work efficiently

Students who have acquired one or more of the competencies of the *Accounting and Management Techniques* program will receive recognition for corresponding competencies in the *Accounting* program, if they pursue their studies at the secondary level.

FROM ACCOUNTING AND MANAGEMENT TECHNIQUES		TO ACCOUNTING	
CODE	COMPETENCY	SESAME	COMPETENCY
01HK	Communicate in French in a business context	961 115	Communicate in French in an accounting context
		961 134	Write and format accounting-related correspondence in French
01HR	Participate in determining the cost of goods, services or activities	961 175	Perform calculations needed to determine the cost of goods and services
01HT	Ensure the implementation of a computerized accounting system and the support of daily operations	961 213	Implement an accounting system
01HU	Provide technical support in matters of income tax	961 204	Produce an income tax return for an individual

Students who have acquired one or more of the competencies of the *Business Management* program will receive recognition for corresponding competencies in the *Accounting* program, if they pursue their studies at the secondary level.

FROM <i>BUSINESS MANAGEMENT</i>		TO <i>ACCOUNTING</i>	
CODE	COMPETENCY	SESAME	COMPETENCY
01TU	Use common application software for business management purposes	961 034	Produce tables and charts
		961 054	Format accounting-related correspondence
		961 144	Organize and process data related to a company's resources
		961 165	Ensure that they work efficiently
01TT	Communicate and interact in a business management context	961 102	Interact in a variety of professional situations
001TY	Use sources of law applicable to business activities	961 093	Use information related to legislation affecting businesses
01U5	Produce accounting information for management purposes	961 074	Process source documents in different types of companies
		961 083	Handle cash
		961 122	Prepare the payroll
		961 154	Carry out daily tasks related to transactions involving receivables and payables
		961 185	Perform end-of-period tasks
		961 195	Perform year-end tasks
01U6	Analyze accounting and financial information for business management purposes	961 195	Perform year-end tasks
01U7	Prepare and manage an operating budget	961 083	Handle cash
		961 185	Perform end-of-period tasks
01TZ	Communicate in French with personnel and superiors in the organization or company	961 115	Communicate in French in an accounting context
		961 134	Write and format accounting-related correspondence in French

PART II

MODULE 1: THE OCCUPATION AND THE TRAINING PROCESS

CODE: 961 012

Duration: 30 hours

SITUATIONAL OBJECTIVE

EXPECTED OUTCOME

By participating in the required activities of the learning context according to the indicated criteria, the students will be able to **determine their suitability for the occupation and the training process.**

SPECIFICATIONS

At the end of this module, the students will:

- Be familiar with the nature of the occupation.
- Understand the training process.
- Confirm their career choice.

LEARNING CONTEXT

PHASE 1: Information on the Occupation

- Learning about how businesses are organized: legal structures, fields of activity, organizational structures, organization of work, work environment, work tools, etc.
- Learning about the job market in accounting: job prospects, remuneration, opportunities for promotion and transfer, criteria and process for the selection of candidates.
- Learning about the nature and requirements of the occupation through meetings with employers, written materials, etc.
- Assessing the possibility of starting up a business or being self-employed.
- Learning about risk factors pertaining to the health and safety of workers, as well as the means available to prevent work accidents and occupational diseases.
- Learning about the rights and responsibilities of workers and employers.
- Presenting the information gathered and discussing their views on the occupation.

SITUATIONAL OBJECTIVE

LEARNING CONTEXT

PHASE 2: Information on and Participation in the Training Process

- Discussing the skills, aptitudes, attitudes and knowledge required to practise the occupation.
- Becoming familiar with the training process.
- Checking how the training program compares with the actual occupation.
- Sharing their initial reactions to the occupation and the training process.

PHASE 3: Evaluation and Confirmation of Career Choice

- Describing their preferences, aptitudes, interests and knowledge with regard to the occupation as well as their personal qualities.
- Relating the various requirements of the training program and the occupation to their own preferences, aptitudes, interests and personal qualities.
- Identifying the personal strengths that will facilitate their work as well as the weaknesses they must overcome.
- Explaining why they choose to continue or abandon the training process.

INSTRUCTIONAL GUIDELINES

The teacher should:

- Create a climate that favours the students' personal growth and integration into the job market.
- Encourage students to engage in discussions and express their opinions.
- Motivate the students to take part in the suggested activities.
- Help students to arrive at an accurate perception of the occupation.
- Provide students with the means to assess their career choice honestly and objectively.
- Provide the students with information on the recognition of experiential learning.
- Organize visits to businesses representative of the main workplaces in the field.
- Make it possible for students to become familiar with the work environment and tools through the optimal use of the lab.
- Make all pertinent reference materials available: information on the organization of companies and the occupation, training programs, guides, etc.
- Organize meetings with specialists in the field.

SITUATIONAL OBJECTIVE

PARTICIPATION CRITERIA

PHASE 1:

- Gather information on most of the topics to be covered.
- Express their views on the occupation, relating them to the information they have gathered.

PHASE 2:

- Give their opinion on some of the requirements that they will have to meet in order to practise the occupation.
- Express their views on the training program.

PHASE 3:

- Sum up their preferences, interests, aptitudes and knowledge with regard to the occupation as well as their personal qualities.
- Explain why they chose to continue or abandon the training process.

MODULE 2: RESEARCHING INFORMATION

CODE: 961 024

Duration: 60 hours

BEHAVIOURAL OBJECTIVE

EXPECTED BEHAVIOUR

To demonstrate the required competency, the students must **research and exchange information** in accordance with the following conditions, criteria and specifications.

CONDITIONS FOR PERFORMANCE EVALUATION

- Given:
 - current information needs in the field of accounting
 - different information sources such as manuals, guides, the Internet, public databases, etc.
- Using:
 - an operating system and the appropriate telecommunications tools

GENERAL PERFORMANCE CRITERIA

- Effective use of information sources
- Correct use of terminology
- Proper use of operating system
- Efficient management of files and folders
- Demonstration of autonomy and initiative
- Observance of professional ethics
- Observance of ergonomic rules

BEHAVIOURAL OBJECTIVE

SPECIFICATIONS OF THE EXPECTED BEHAVIOUR

A. Specify what is to be researched.

B. Select and consult reference sources.

C. Extract information.

D. Formulate and record the results of the research.

SPECIFIC PERFORMANCE CRITERIA

- Clear formulation of the purpose of the research

- Identification of the various aspects to consider when doing the research

- Selection of appropriate sources for the research

- Variety of sources selected

- Effective navigation using hypertext links

- Effective use of search engines and criteria on the Internet

- Quick location of relevant information

- Appropriate organization of site addresses to save

- Accurate interpretation of information

- Relevance of information extracted

- Correct procedure for importing files

- Correct setting of printing parameters

- Methodical note-taking

- Observance of copyrights

- Consideration of initial purpose and limits

- Clear, concise writing

- Use of appropriate terminology

- Methodical recording of information

BEHAVIOURAL OBJECTIVE

SPECIFICATIONS OF THE EXPECTED BEHAVIOUR

E. Transmit and receive information by:

- fax and fax/modem
- traditional mail and e-mail
- messenger service

F. Exchange information by telephone.

SPECIFIC PERFORMANCE CRITERIA

- Correct application of steps involved in transmitting and retrieving faxes and electronic messages
- Effective management of inbox and address book
- Correct zipping and unzipping of files attached to messages and faxes
- Correct procedures for sending, receiving and following up traditional mail
- Correct preparation of waybill for messenger services
- Proper telephone etiquette
- Clear, concise information transmitted
- Clear enunciation
- Appropriate management of voice mail

MODULE 3: TABLES AND CHARTS

CODE: 961 034

Duration: 60 hours

BEHAVIOURAL OBJECTIVE

EXPECTED BEHAVIOUR

To demonstrate the required competency, the students must **produce tables and charts** in accordance with the following conditions, criteria and specifications.

CONDITIONS FOR PERFORMANCE EVALUATION

- Following instructions
- Using:
 - spreadsheet software and a bank of images
 - reference materials

GENERAL PERFORMANCE CRITERIA

- Appropriate use of software functions
- Observance of ergonomic rules
- Concern for presentation of the work

BEHAVIOURAL OBJECTIVE

SPECIFICATIONS OF THE EXPECTED BEHAVIOUR

A. Determine how the data will be organized and the worksheets built.

B. Enter data.

C. Process data.

SPECIFIC PERFORMANCE CRITERIA

- Recognition of the types of data and the links among the data
- Correct determination of the number of worksheets and the links to be established among them
- Correct organization of sheets in terms of:
 - the content of the columns and rows
 - the cell format
 - the appearance of the data
- Correct use of numeric keypad
- No keyboarding errors
- Appropriate use of integrated functions such as fill series, sort, etc.
- Correct adaptation of worksheet in terms of:
 - the appearance of the content of a cell or range of cells
 - adding and deleting rows, columns or cell content
 - column width and row height
 - moving and copying cells
- Appropriate use of:
 - operators
 - integrated statistical, financial and logical functions
 - formulas
 - absolute values
- Correct establishment of the following links among the worksheets and files: address, paste and paste special
- Correct search for and extraction of data
- Correct use of database statistical functions
- Insertion of imported data in appropriate places

BEHAVIOURAL OBJECTIVE

SPECIFICATIONS OF THE EXPECTED BEHAVIOUR

D. Present the data in the form of tables and charts.

E. Save and print the tables and charts.

SPECIFIC PERFORMANCE CRITERIA

- Correct formatting of table and its content
- Insertion of imported images in the appropriate places
- Appropriate choice of data series and labels
- Selection of appropriate type of chart
- Inclusion of all parameters such as headings, subheadings, legends, etc.
- Appropriate formatting of chart
- Determination of appropriate printing parameters
- Saving of files and their environment

MODULE 4: CALCULATIONS RELATED TO SOURCE DOCUMENTS

CODE: 961 042

Duration: 30 hours

BEHAVIOURAL OBJECTIVE

EXPECTED BEHAVIOUR

To demonstrate the required competency, the students must **do calculations and prepare source documents** in accordance with the following conditions, criteria and specifications.

CONDITIONS FOR PERFORMANCE EVALUATION

- Given instructions and source documents
- Using:
 - spreadsheet software, a business calculator, interest tables and currency tables
 - reference materials

GENERAL PERFORMANCE CRITERIA

- Correct use of a business calculator
- Neat, legible documents
- Accurate calculations
- Appropriate use of software functions
- Observance of ergonomic rules

BEHAVIOURAL OBJECTIVE

SPECIFICATIONS OF THE EXPECTED BEHAVIOUR

- A. Do calculations and prepare source documents related to purchases and sales.
- B. Calculate discounts and prepare source documents.
- C. Calculate international payments and prepare source documents.
- D. Calculate simple interest.
- E. Calculate compound interest and prepare loan amortization tables.

SPECIFIC PERFORMANCE CRITERIA

- Consistency of information between source documents
- Writing of information in appropriate places
- Correct calculations
- Accurate determination of type of discount (cash or volume) and the cash rebate
- Correct calculations
- Writing of information in appropriate places
- Numbers written without spelling errors
- Accurate conversion of amounts into foreign currencies
- Accurate determination of type of documents to be used (money orders, drafts or bills of exchange)
- Accurate determination of the term used to calculate interest
- Correct application of formula
- Accurate determination of the number of payments and the applicable interest rate
- Appropriate choice of interest table
- Correct calculations
- Observance of instructions regarding the preparation of the tables

FIELD OF APPLICATION

The following source documents: requisitions, purchase orders, invoices, receiving slips, statements of account, tenders, shipping slips, credit notes, waybills, cheques, money orders, drafts, letters of exchange

MODULE 5: FORMATTING CORRESPONDENCE

CODE: 961 054

Duration: 60 hours

BEHAVIOURAL OBJECTIVE

EXPECTED BEHAVIOUR

To demonstrate the required competency, the students must **format accounting-related correspondence** in accordance with the following conditions, criteria and specifications.

CONDITIONS FOR PERFORMANCE EVALUATION

- Given texts of no more than one page that are used in the field of accounting
- Using:
 - word processing, spreadsheet and spelling and grammar checking software
 - dictionaries, grammar books and other reference materials

GENERAL PERFORMANCE CRITERIA

- Appropriate use of software functions
- Observance of ergonomic rules

BEHAVIOURAL OBJECTIVE

SPECIFICATIONS OF THE EXPECTED BEHAVIOUR

- A. Plan the formatting.
- B. Keyboard and arrange the components of the text.
- C. Finalize the presentation of the text.
- D. Save and print the text.
- E. Prepare the envelope.

SPECIFIC PERFORMANCE CRITERIA

- Determination of a style appropriate for the content
- Appropriate use of templates supplied by the software
- Correct setting of parameters
- Correct application of keyboarding technique
- Inclusion of all parts of the text
- Observance of rules for arranging text
- Correct creation of tables
- Correct formatting of characters, paragraphs and pages
- Optimal use of possibilities for inserting data, tables, charts, objects and images
- Appropriate correction of spelling, grammar and formatting errors
- Text saved correctly
- Selection of appropriate printing functions
- Effective use of saving functions
- Use of appropriate envelope format
- Observance of formatting rules
- Inclusion of all parts

FIELD OF APPLICATION

Simple correspondence such as notes, memorandums, information requests, claims, deadline reminders, formal notices, confirmations of balance, error corrections, letters of credit, collection letters, etc.

MODULE 6: ENGLISH CORRESPONDENCE

CODE: 961 066

Duration: 90 hours

BEHAVIOURAL OBJECTIVE

EXPECTED BEHAVIOUR

To demonstrate the required competency, the students must **write accounting-related correspondence in English** in accordance with the following conditions, criteria and specifications.

CONDITIONS FOR PERFORMANCE EVALUATION

- Given verbal or written instructions on writing a text used in the field of accounting
- Using:
 - word processing and spelling and grammar checking software
 - templates
 - dictionaries and grammar books

GENERAL PERFORMANCE CRITERIA

- Correct keyboarding technique
- Appropriate use of reference materials
- Appropriate use of software functions
- Observance of ergonomic rules

BEHAVIOURAL OBJECTIVE

SPECIFICATIONS OF THE EXPECTED BEHAVIOUR

A. Prepare an outline for the text.

- Accurate interpretation of instructions
- Gathering of all documents and information required to write the text
- Inclusion of main ideas
- Logical sequence in the presentation of ideas

B. Compose and keyboard the text.

- Observance of outline
- Correct links between main and secondary ideas
- Clear, coherent writing
- Relevant content
- Selection of vocabulary appropriate for the context and target audience

C. Revise and print the text.

- Detection of all errors
- Accurate correction of spelling, grammar, syntax and style errors
- Appropriate use of correction tools
- Text correctly saved and printed

FIELD OF APPLICATION

Simple correspondence such as notes, memorandums, information requests, claims, deadline reminders, formal notices, confirmations of balance, error corrections, letters of credit, collection letters, etc.

MODULE 7: PROCESSING SOURCE DOCUMENTS

CODE: 961 074

Duration: 60 hours

BEHAVIOURAL OBJECTIVE

EXPECTED BEHAVIOUR

To demonstrate the required competency, the students must **process source documents in different types of companies** in accordance with the following conditions, criteria and specifications.

CONDITIONS FOR PERFORMANCE EVALUATION

- Given:
 - source documents and a chart of accounts with items and accounts
 - a trial balance for the preceding period
- Using:
 - a general journal and a general ledger
 - spreadsheet software and a business calculator

GENERAL PERFORMANCE CRITERIA

- Observance of generally accepted accounting principles
- Correct keyboarding technique
- Neat, legible documents
- Observance of ergonomic rules

BEHAVIOURAL OBJECTIVE

SPECIFICATIONS OF THE EXPECTED BEHAVIOUR

SPECIFIC PERFORMANCE CRITERIA

- | | |
|--|---|
| A. Organize the work. | <ul style="list-style-type: none"> - Grouping of documents according to type of transaction - Verification of consistency of information between the various documents |
| B. Record the source documents in the general journal. | <ul style="list-style-type: none"> - Determination of accounts to be charged according to the chart of accounts - Correct breakdown of amounts - Accurate recording of information |
| C. Post to the general ledger. | <ul style="list-style-type: none"> - Correct posting procedure - Accurate transcription of information - Accurate calculation of account balances |
| D. Prepare the trial balance. | <ul style="list-style-type: none"> - Accurate information in heading - Writing of appropriate accounts - Accurate calculations and balancing of totals |
| E. Prepare a worksheet. | <ul style="list-style-type: none"> - Accurate transcription of information to the trial balance - Correct use of spreadsheet functions |
| F. Verify and correct the entries. | <ul style="list-style-type: none"> - Correct application of method for detecting errors - Selection of appropriate correction method - Correct application of correction methods such as setoff and reversal - Corrections made in appropriate places in the worksheet - Production of a corrected trial balance |

BEHAVIOURAL OBJECTIVE

SPECIFICATIONS OF THE EXPECTED BEHAVIOUR

G. Classify and file the source documents.

SPECIFIC PERFORMANCE CRITERIA

- Determination of the codes according to the classification plan in effect
- Correct application of filing rules
- Observance of conservation period

FIELD OF APPLICATION

The following source documents: requisitions, purchase orders, invoices, receiving slips, statements of account, tenders, shipping slips, credit notes, waybills, cheques, money orders, drafts, letters of exchange

Tasks carried out for companies in the service, business and manufacturing sectors with the following legal structure: sole proprietorship, partnership, non-trading company and business corporation

MODULE 8: HANDLING CASH

CODE: 961 083

Duration: 45 hours

BEHAVIOURAL OBJECTIVE

EXPECTED BEHAVIOUR

To demonstrate the required competency, the students must **handle cash** in accordance with the following conditions, criteria and specifications.

CONDITIONS FOR PERFORMANCE EVALUATION

- Given a chart of accounts, source documents and instructions
- Using:
 - a business calculator, and spreadsheet and word processing software
 - a general journal
 - reference materials

GENERAL PERFORMANCE CRITERIA

- Accurate calculations
- Appropriate filing of source documents
- Observance of internal control policies
- Observance of generally accepted accounting principles
- Correct spelling and grammar
- Appropriate verification and correction of documents produced
- Correct keyboarding technique
- Neat, legible documents
- Observance of ergonomic rules

BEHAVIOURAL OBJECTIVE

SPECIFICATIONS OF THE EXPECTED BEHAVIOUR

A. Prepare a deposit.

- Grouping of the following items as per sections of the deposit slip:
 - cheques
 - cash
 - credit card slips
 - drafts and money orders
- Correct recording of items on the deposit slip
- Accuracy of subtotals and totals on the deposit slip
- Accuracy of information and amounts recorded in the general journal

B. Transfer funds.

- Correct transfer of funds in terms of:
 - accounts used
 - amounts transferred
- Accuracy of information and amounts recorded in the general journal
- Correctly written and forwarded letter confirming the transfer

C. Balance the cash registers.

- Exact calculation of contents of the till
- Verification of consistency between content of till and the opening balance and the total indicated on the cash register tape
- Correct maintenance of cash in the cash register
- Accuracy of information on the cash register statement
- Observance of control procedure

BEHAVIOURAL OBJECTIVE

SPECIFICATIONS OF THE EXPECTED BEHAVIOUR

D. Manage a petty cash fund.

SPECIFIC PERFORMANCE CRITERIA

- Correct preparation of source documents related to managing a petty cash fund
- Accurate recording and breakdown of documents in the petty cash journal
- Appropriate use of spreadsheet functions
- Exact determination of surplus or shortage
- Correct replenishing of petty cash fund in terms of:
 - issuing a cheque
 - recording the information and amounts in the general journal

E. Prepare a bank reconciliation for current accounts and payroll accounts.

- Gathering of necessary documents
- Determination of balances necessary for doing the reconciliation
- Proper checking-off procedure
- Correct determination of:
 - total amount of outstanding cheques
 - other charges and income recorded on the bank statement
- Correct preparation of bank reconciliation
- Appropriate use of spreadsheet functions
- Correct entry of unrecorded items in the general journal
- Accurate correction of balance of the last cheque stub or cheque register

BEHAVIOURAL OBJECTIVE

SPECIFICATIONS OF THE EXPECTED BEHAVIOUR

F. Prepare a cash budget.

G. Monitor the cash fund.

SPECIFIC PERFORMANCE CRITERIA

- Gathering of appropriate information in terms of forecasted cash receipts and disbursements
 - Correct preparation of cash budget
 - Exact determination of minimum balance required
 - Appropriate use of spreadsheet functions
-
- Appropriate use of available funds
 - Gathering of information required for:
 - making the best use of budget surpluses
 - obtaining credit
 - Correct preparation of a summary of the information gathered
 - Appropriate use of spreadsheet functions

MODULE 9: LEGISLATION AFFECTING BUSINESSES

CODE: 961 093

Duration: 45 hours

BEHAVIOURAL OBJECTIVE

EXPECTED BEHAVIOUR

To demonstrate the required competency, the students must **use information related to legislation affecting businesses** in accordance with the following conditions, criteria and specifications.

CONDITIONS FOR PERFORMANCE EVALUATION

- Given case studies and learning situations
- Using:
 - word processing and spelling and grammar checking software
 - appropriate telecommunications tools
 - forms
 - written, electronic and telephone reference sources

GENERAL PERFORMANCE CRITERIA

- Staying within the limits of their responsibility
- Observance of professional ethics
- Appropriate use of software functions
- Observance of ergonomic rules
- Correct spelling and grammar

SPECIFICATIONS OF THE EXPECTED BEHAVIOUR

- A. Gather and update information pertaining to legislation affecting businesses.

SPECIFIC PERFORMANCE CRITERIA

- Determination of different aspects of the legislation to be updated
- Appropriate selection of reference sources
- Efficient use of reference sources
- Selection of relevant information
- Recording of information gathered in the appropriate files

BEHAVIOURAL OBJECTIVE

SPECIFICATIONS OF THE EXPECTED BEHAVIOUR

B. Process various claims.

SPECIFIC PERFORMANCE CRITERIA

- Determination of laws applicable to various situations
- Effective use of reference sources
- Accuracy of information given to claimants
- Gathering of all relevant information and source documents
- Correct production of claim documents
- Observance of procedures and deadlines prescribed by legislation
- Accuracy of accounting entries
- Use of appropriate journals
- Demonstration of attitudes appropriate to the situation

C. Produce documents for government organizations.

- Gathering of information required to produce documents
- Compliance with instructions on how to complete forms
- Accuracy of calculations and results
- Observance of procedures and deadlines prescribed by legislation
- Accuracy of accounting entries
- Use of appropriate journals

D. Follow up files.

- Production and addition of information required to process the claim
- Filing of information in appropriate files
- Accuracy of information given to individuals concerned

FIELD OF APPLICATION

Labour standards, human rights and freedoms, employment insurance, occupational health and safety, access to documents held by public bodies and the protection of personal information, individual contracts, collective agreements, consumer-related contracts, Civil Code, Taxation Act, standards of the Canadian Institute of Chartered Accountants (CICA), customs and excise, grants, etc.

MODULE 10: PROFESSIONAL RELATIONSHIPS

CODE: 961 102

Duration: 30 hours

SITUATIONAL OBJECTIVE

EXPECTED OUTCOME

By participating in the required activities of the learning context according to the indicated criteria, the students will be able to **interact in a variety of professional situations.**

SPECIFICATIONS

During this module, the students will:

- Become familiar with the principles of the process of communication.
- Understand the importance of having good professional relationships in the workplace.
- Apply teamwork techniques.
- Become aware of their strengths and limitations with regard to the way they develop professional relationships.

LEARNING CONTEXT

PHASE 1: The General Principles of Communication

- Learning about the elements involved in the process of communication.
- Listing the obstacles to effective communication.
- Learning about the factors that promote effective communication.
- Examining, on the basis of their personal and professional experience, the way they communicate by recognizing their strengths and weaknesses.

SITUATIONAL OBJECTIVE

LEARNING CONTEXT

PHASE 2: **Communication with the Accounting Department's Clients**

- Learning about the characteristics and needs of the clients served by the accounting department.
- Discussing the conditions necessary for developing harmonious professional relationships.
- Experimenting with situations involving dealings with the accounting department's internal and external clients.

PHASE 3: **Teamwork**

- Learning about the conditions and methods that facilitate teamwork.
- Experimenting with situations involving dealings with colleagues and superiors in which they must:
 - participate in creating a team and dividing tasks among the team members;
 - make decisions;
 - do a presentation;
 - defuse tense situations;
 - resolve problems by using techniques such as brainstorming, the nominal group technique, etc.
- Discussing the attitudes and behaviours that promote effective teamwork.

PHASE 4: **Evaluation of The Way They Deal with Various Professional Situations**

- Assessing their personal strengths and weaknesses with regard to the way they deal with clients and communicate with colleagues and superiors.
- Indicating the steps they could take to improve the way they communicate and work in a team.
- Reflecting on the way they deal with tense situations and on ways of managing stress.
- Assessing the skills acquired during this module.

SITUATIONAL OBJECTIVE

INSTRUCTIONAL GUIDELINES

The teacher should:

- Make extensive use of role-play techniques and learning situations representative of the workplace.
- Favour work in small groups, ensuring that each student has the opportunity to participate in and observe learning situations.
- Provide students with checklists to help them observe and analyze learning situations.
- Encourage students to try out new behaviours.
- Value the contributions of each person during discussions.
- Make appropriate use of audiovisual material and telecommunications tools.
- Organize a visit with an accounting specialist who can share his or her experience with regard to the different aspects covered in this module.
- Guide the students through the self-evaluation process by providing them with appropriate instruments (questionnaires or checklists).

PARTICIPATION CRITERIA

PHASE 1:

- Gather information on the various topics to be covered.
- Indicate at least one strength and one weakness in the way they communicate.

PHASE 2:

- Participate in the activities involving experimentation in dealing with the accounting department's internal and external clients.

PHASE 3:

- Experiment with teamwork techniques by following the main instructions.

SITUATIONAL OBJECTIVE

PHASE 4:

- Present the results of their evaluation, indicating:
 - at least two strengths and two weaknesses in the way they communicate with clients, colleagues and superiors;
 - two skills acquired during this module.
- Indicate at least two steps that they can take to improve the way they communicate.

MODULE 11: COMMUNICATING IN FRENCH

CODE: 961 115

Duration: 75 hours

BEHAVIOURAL OBJECTIVE

EXPECTED BEHAVIOUR

To demonstrate the required competency, the students must **communicate in French in an accounting context** in accordance with the following conditions, criteria and specifications.

CONDITIONS FOR PERFORMANCE EVALUATION

- Given role-plays taking place in French
- Using:
 - a telephone system commonly used in the workplace
 - dictionaries, grammar books and other reference materials

GENERAL PERFORMANCE CRITERIA

- Appropriate choice of vocabulary
- Use of correct turns of phrase
- Clear enunciation
- Proper telephone etiquette
- Level of language adapted to the person being addressed
- Appropriate use of reference materials

BEHAVIOURAL OBJECTIVE

SPECIFICATIONS OF THE EXPECTED BEHAVIOUR

A. Ask for accounting-related information.

B. Respond to a request for accounting-related information.

C. Deal with a complaint.

SPECIFIC PERFORMANCE CRITERIA

- Proper etiquette
- Relevant, clear request
- Accurate interpretation of what was said by the person being addressed

- Proper etiquette
- Accurate interpretation of speaker's request
- Relevant, clear response
- Correct preparation of voice mail messages

- Accurate interpretation of complaint
- Formulation of clear, coherent and relevant explanations, objections and arguments
- Formulation of an acceptable solution
- Verification of the satisfaction of the person making the complaint

FIELD OF APPLICATION

Communication with customers, suppliers, and representatives of organizations and financial institutions

MODULE 12: PAYROLL

CODE: 961 122

Duration: 30 hours

BEHAVIOURAL OBJECTIVE

EXPECTED BEHAVIOUR

To demonstrate the required competency, the students must **prepare the payroll** in accordance with the following conditions, criteria and specifications.

CONDITIONS FOR PERFORMANCE EVALUATION

- Given:
 - a chart of accounts and source documents related to the number of hours worked
 - information contained in a computerized accounting system
- Using:
 - journals and word processing, spreadsheet and accounting software
 - schedules of deductions at source and a business calculator
 - reference materials

GENERAL PERFORMANCE CRITERIA

- Appropriate filing of source documents
- Accurate calculations
- Observance of generally accepted accounting principles
- Correct keyboarding technique
- Neat, legible documents
- Compliance with legislation affecting businesses
- Correct spelling and grammar
- Observance of ergonomic rules

BEHAVIOURAL OBJECTIVE

SPECIFICATIONS OF THE EXPECTED BEHAVIOUR

A. Gather information.

- Selection of all required documents such as time sheets, punch cards, computerized reports, etc.
- Correct filing of support documents
- Correct preparation of reports for companies specialized in payroll preparation

B. Calculate salaries.

- Calculation of gross salary taking into account taxable and non-taxable benefits
- Exact calculation of taxable salary and deductions
- Appropriate use of schedules of deductions at source
- Correct recording of entries in journals

C. Calculate the employer's contributions.

- Recording of amounts in the appropriate registers
- Accuracy of entries
- Accuracy of postings to the general ledger

D. Pay the salaries.

- Proper procedures regarding cheque preparation and the production of reports required for direct deposits

E. Check and correct the work.

- Effective resolution of problems encountered
- Effective management of conflicts involving personnel
- Accuracy of correcting entries
- Formulation of appropriate explanatory notes

FIELD OF APPLICATION

Preparation of payroll including bonuses, commissions and simple taxable benefits

MODULE 13: FRENCH CORRESPONDENCE

CODE: 961 134

Duration: 60 hours

BEHAVIOURAL OBJECTIVE

EXPECTED BEHAVIOUR

To demonstrate the required competency, the students must **write and format accounting-related correspondence in French** in accordance with the following conditions, criteria and specifications.

CONDITIONS FOR PERFORMANCE EVALUATION

- Given verbal or written instructions on writing a text used in the field of accounting
- For a text of not more than one page
- Using:
 - word processing and spelling and grammar checking software
 - samples of letters in French
 - French dictionaries and grammar books

GENERAL PERFORMANCE CRITERIA

- Appropriate choice of French vocabulary
- Correct use of word processing functions
- Correct keyboarding technique
- Appropriate use of reference materials
- Observance of ergonomic rules

BEHAVIOURAL OBJECTIVE

SPECIFICATIONS OF THE EXPECTED BEHAVIOUR

A. Prepare an outline for the text.

- Accurate interpretation of instructions
- Gathering of all documents and information required to write the text
- Inclusion of main ideas
- Logical sequence in the presentation of ideas

B. Compose and keyboard the text.

- Observance of outline
- Correct links between main and secondary ideas
- Relevant content
- Selection of vocabulary appropriate to the context and target audience

C. Revise the text.

- Correct use of spelling and grammar checking software

D. Format the text.

- Choice of a style appropriate for the content
- Inclusion of all parts
- Correct placement and spacing of all parts
- Appropriate characters, paragraphs and page format
- Correctly saved and printed document

E. Prepare the envelope.

- Use of appropriate envelope format
- Observance of formatting rules
- Inclusion of all parts

FIELD OF APPLICATION

Simple correspondence such as notes, memorandums, information requests, claims, deadline reminders, formal notices, confirmations of balance, error corrections, letters of credit, collection letters, etc.

MODULE 14: PROCESSING DATA

CODE: 961 144

Duration: 60 hours

BEHAVIOURAL OBJECTIVE

EXPECTED BEHAVIOUR

To demonstrate the required competency, the students must **organize and process data related to a company's resources** in accordance with the following conditions, criteria and specifications.

CONDITIONS FOR PERFORMANCE EVALUATION

- Given data pertaining to a company's employees, inventory, raw materials and overhead costs
- Using:
 - database software
 - reference materials

GENERAL PERFORMANCE CRITERIA

- Appropriate use of software functions
- Observance of ergonomic rules
- Correct keyboarding technique

BEHAVIOURAL OBJECTIVE

SPECIFICATIONS OF THE EXPECTED BEHAVIOUR

- A. Determine how the tables in the database will be organized.

- B. Create the structure of the database tables.

- C. Enter data.

- D. Process data.

- E. Do queries.

SPECIFIC PERFORMANCE CRITERIA

- Analysis of data according to needs
- Appropriate choice of data to be organized
- Determination of fields making up each record
- Appropriate type and length of each field
- Correct determination of links to be established between the fields in the various tables

- Correct procedure for creating the structure of the database tables
- Inclusion of all fields
- Field properties consistent with planning

- Appropriate application of procedures for entering, copying, adding, modifying and deleting data
- Correct use of form and table modes
- Precision of data entered

- Correct application of procedures for searching, replacing, sorting, hiding and deleting
- Correct creation and adaptation of forms
- Efficient consultation of data by indexed field
- No typing errors

- Correct application of query procedure
- Use of exact criteria
- Inclusion of all required data

BEHAVIOURAL OBJECTIVE

SPECIFICATIONS OF THE EXPECTED BEHAVIOUR

F. Produce reports and labels.

G. Adapt a database.

SPECIFIC PERFORMANCE CRITERIA

- Appropriate choice of content
- Creation of formats in accordance with needs
- Correct use of grouping and calculation functions
- Use of appropriate paper formats
- Modification of the structure in accordance with new needs
- Correct adjustment of links between fields

FIELD OF APPLICATION

Organization and processing of data pertaining to a company's employees, inventory, raw materials and overhead costs

MODULE 15: DAILY TASKS

CODE: 961 154

Duration: 60 hours

BEHAVIOURAL OBJECTIVE

EXPECTED BEHAVIOUR

To demonstrate the required competency, the students must **carry out daily tasks related to transactions involving receivables and payables** in accordance with the following conditions, criteria and specifications.

CONDITIONS FOR PERFORMANCE EVALUATION

- Given:
 - a chart of accounts, source documents and instructions
 - information contained in a computerized accounting system
- Using:
 - word processing, accounting and spreadsheet software
 - a business calculator and appropriate telecommunications tools
 - journals and ledgers
 - samples of letters written in English and French
 - reference materials

GENERAL PERFORMANCE CRITERIA

- Correct writing and formatting of correspondence written in English and French
- Observance of internal control policies
- Observance of generally accepted accounting principles
- Accurate calculations
- Appropriate use of software functions
- Correct keyboarding technique
- Compliance with legislation affecting businesses
- Observance of professional ethics
- Observance of ergonomic rules

BEHAVIOURAL OBJECTIVE

SPECIFICATIONS OF THE EXPECTED BEHAVIOUR

A. Gather and organize the source documents.

B. Follow up transactions affecting receivables.

C. Follow up transactions affecting payables.

SPECIFIC PERFORMANCE CRITERIA

- Proper procedure for gathering documents
- Grouping of documents according to type of transaction
- Observance of rules established with respect to internal and external communications
- Verification of consistency between:
 - data on tax-related documents and documents related to the sale of merchandise and assets
 - receipts and reimbursements and the subsidiary ledger
- Correct issue of source documents such as cheques, credit notes, etc.
- Correct application of the procedure for exchanging information within and outside the company
- Appropriate use of telecommunications tools
- Verification of consistency between:
 - data on documents related to purchases, loans, payroll and taxes
 - disbursements and reimbursements and the subsidiary ledger
- Correct issue of source documents such as cheques, stubs, registers, memos, etc.
- Correct application of the procedure for exchanging information within and outside the company
- Appropriate use of telecommunications tools

BEHAVIOURAL OBJECTIVE

SPECIFICATIONS OF THE EXPECTED BEHAVIOUR

D. Follow up inventory.

E. Record the source documents in the journals.

F. Post to the general ledgers.

G. Prepare the trial balance.

H. Produce:

- sales reports
- purchase reports
- inventory reports
- loan reports
- payroll reports

SPECIFIC PERFORMANCE CRITERIA

- Correct recording of data on the stock follow-up sheets
- Correct recording of inventory flow with respect to purchases, sales and credit notes
- Correct application of procedure for exchanging information within and outside the company
- Appropriate use of telecommunications tools

- Determination of accounts to be charged according to the chart of accounts
- Correct breakdown of amounts
- Exact recording of data
- Use of appropriate journal

- Posting to appropriate ledger
- Correct posting procedure
- Accuracy of transcribed data
- Exact calculation of account balances

- Accuracy of information in heading
- Writing of appropriate accounts
- Exact calculations and balancing of totals

- Compliance with instructions regarding periods and dates
- Relevant data
- Production of appropriate tables and charts
- Accurate determination of printing parameters
- Correct production of audit trail

BEHAVIOURAL OBJECTIVE

SPECIFICATIONS OF THE EXPECTED BEHAVIOUR

I. Check and file documents.

SPECIFIC PERFORMANCE CRITERIA

- Correct application of methods for detecting errors
- Appropriate choice of correction methods
- Correct application of correction methods such as setoff and reversal
- Recording of corrections in appropriate places in the worksheet
- Production of a corrected trial balance
- Correct procedure for backup copies
- Correct filing of documents

FIELD OF APPLICATION

Tasks carried out for companies in the service, business and manufacturing sectors with the following legal structure: sole proprietorship, partnership, non-trading company and business corporation

MODULE 16: EFFICIENCY

CODE: 961 165

Duration: 75 hours

BEHAVIOURAL OBJECTIVE

EXPECTED BEHAVIOUR

To demonstrate the required competency, the students must **ensure that they work efficiently** in accordance with the following conditions, criteria and specifications.

CONDITIONS FOR PERFORMANCE EVALUATION

- Given learning situations representative of situations they will encounter in an accounting department
- Using:
 - planning tools commonly used in companies
 - word processing, spreadsheet, database and agenda software
 - appropriate telecommunications tools
 - reference materials

GENERAL PERFORMANCE CRITERIA

- Appropriate use of software functions
- Correct keyboarding technique
- Neat, legible documents
- Demonstration of good judgment
- Staying within the limits of their responsibility
- Observance of ergonomic rules

BEHAVIOURAL OBJECTIVE

SPECIFICATIONS OF THE EXPECTED BEHAVIOUR

- A. Analyze the characteristics of accounting tasks.

- B. Plan when accounting activities will be carried out.

- C. Follow up the work plan.

SPECIFIC PERFORMANCE CRITERIA

- Recognition of the main tasks and their sequence
- Classification of tasks according to the level of productivity, deadline and complexity
- Correct determination of the level of quality and time required to carry out each task

- Correct prioritization
- Planning of activities in order to:
 - optimize the use of material resources
 - minimize the amount of time involved
- Allowance of sufficient leeway for the unexpected
- Establishment of a work schedule that takes deadlines into account
- Correct distribution of activities in the work schedule
- Appropriate use of planning tools

- Correct application of a verification method
- Effective management of obstacles encountered
- Adjustment and correction of plan in response to unexpected events

BEHAVIOURAL OBJECTIVE

SPECIFICATIONS OF THE EXPECTED BEHAVIOUR

D. Use tools that increase efficiency.

SPECIFIC PERFORMANCE CRITERIA

- Appropriate personalization of desktop user interface
- Appropriate use of software wizards
- Correct adaptation of tool bars
- Correct automation of repetitive tasks
- Preparation of appropriate document templates such as letters, calculation sheets and forms
- Creation of relevant, efficient macros
- Effective management of bookmarks and homepage of navigating software
- Correct import and export of files
- Typing speed of 20 words per minute for three minutes

MODULE 17: COST OF GOODS AND SERVICES

CODE: 961 175

Duration: 75 hours

BEHAVIOURAL OBJECTIVE

EXPECTED BEHAVIOUR

To demonstrate the required competency, the students must **perform calculations needed to determine the cost of goods and services** in accordance with the following conditions, criteria and specifications.

CONDITIONS FOR PERFORMANCE EVALUATION

- Given:
 - data contained in a computerized accounting system and database
 - a chart of accounts and instructions
- Using:
 - spreadsheet, accounting and database software
 - reference materials

GENERAL PERFORMANCE CRITERIA

- Accuracy of calculations
- Appropriate use of software functions
- Observance of generally accepted accounting principles
- Observance of ergonomic rules

BEHAVIOURAL OBJECTIVE

SPECIFICATIONS OF THE EXPECTED BEHAVIOUR

A. Calculate the cost of goods sold.

B. Break down and apply the charges to the orders, projects and activities involved.

C. Calculate the cost of a project or an order.

SPECIFIC PERFORMANCE CRITERIA

- Gathering of appropriate information related to inventory, purchases, etc.
- Choice of appropriate accounts
- Use of appropriate wording
- Writing of information in appropriate places
- Observance of accounting practices in terms of how the section “cost of goods sold” in the income statement is presented

- Import of appropriate information with respect to raw materials, labour and overhead costs
- Correct preparation of a worksheet using spreadsheet software
- Use of appropriate wording
- Correct charging to accounts
- Application of the following to appropriate orders, projects and activities:
 - raw materials
 - direct and indirect labour costs
 - fixed and variable overhead costs
- Correct automation of tasks done with the spreadsheet

- Correct calculation and preparation of sections related to raw materials, labour and overhead costs
- Choice of appropriate accounts
- Use of appropriate wording
- Writing of information in appropriate places
- Observance of accounting practices in terms of how the manufacturing statement is presented

BEHAVIOURAL OBJECTIVE

SPECIFICATIONS OF THE EXPECTED BEHAVIOUR

D. Calculate the cost of an activity.

E. Check and file the reports.

SPECIFIC PERFORMANCE CRITERIA

- Compliance with instructions in terms of how the elements of the statement are arranged
 - Choice of appropriate accounts
 - Use of appropriate wording
 - Writing of information in appropriate places
 - Observance of accounting practices in terms of how the cost of activity statement is presented
-
- Correct application of error detection methods
 - Appropriate correction of errors
 - Correct procedure for backup copies
 - Correct filing of documents

MODULE 18: END-OF-PERIOD TASKS

CODE: 961 185

Duration: 75 hours

BEHAVIOURAL OBJECTIVE

EXPECTED BEHAVIOUR

To demonstrate the required competency, the students must **perform end-of-period tasks** in accordance with the following conditions, criteria and specifications.

CONDITIONS FOR PERFORMANCE EVALUATION

- Given:
 - a chart of accounts, source documents and instructions
 - information contained in a computerized accounting system
- Using:
 - word processing, accounting, spreadsheet and database software
 - a business calculator and appropriate telecommunications tools
 - journals and ledgers
 - samples of letters written in English and French
 - reference materials

GENERAL PERFORMANCE CRITERIA

- Accuracy of calculations
- Observance of generally accepted accounting principles
- Compliance with legislation affecting businesses
- Observance of internal control policies
- Observance of professional ethics
- Appropriate use of software functions
- Correct keyboarding technique
- Observance of ergonomic rules

BEHAVIOURAL OBJECTIVE

SPECIFICATIONS OF THE EXPECTED BEHAVIOUR

A. Plan and organize the work.

- Prioritization of tasks according to deadline, complexity and importance
- Selection of appropriate files
- Correct distribution of tasks on work schedule
- Appropriate use of time management tools

B. Record simple adjusting entries.

- Gathering of appropriate information relating to supplies, insurance, rent, etc.
- Correct preparation of a worksheet with adjusting entries using spreadsheet software
- Accurate recording of adjusting entries in the worksheet
- Accuracy of journal entries and postings

C. Collect accounts receivable.

- Correct preparation of statements of account and schedule of accounts receivable by age
- Correct collection procedure
- Proper etiquette with respect to English and French communication with clients
- Observance of rules for writing and formatting collection letters in English and French
- Observance of the company's policies with respect to the allowance for doubtful accounts, write-offs and recovery of bad debts
- Accurate recording of adjusting entries in the worksheet
- Accuracy of journal entries and postings

BEHAVIOURAL OBJECTIVE

SPECIFICATIONS OF THE EXPECTED BEHAVIOUR

D. Enter transactions related to plant and equipment.

SPECIFIC PERFORMANCE CRITERIA

- Gathering of appropriate information relating to plant assets
- Correct recording of purchases, exchanges, sales and discards
- Appropriate choice of type of depreciation: straight-line method, diminishing balance method and wear and tear method
- Correct preparation of plant asset sheets, depreciation and depletion schedules using spreadsheet software
- Accurate recording of adjusting entries in the worksheet
- Accuracy of journal entries and postings

E. Enter transactions related to inventory.

- Correct compilation of physical inventory sheets
- Exact marking off of obsolete inventory
- Accuracy of write-off entries
- Update of inventory sheets
- Correct verification of consistency between physical inventory and inventory on the books
- Accurate recording of adjusting entries in the worksheet
- Accuracy of journal entries and postings

F. Remit taxes and deductions at source.

- Gathering of information required to prepare remittances
- Correct production of reports
- Correct preparation of forms and cheques
- Accuracy of journal entries and postings

BEHAVIOURAL OBJECTIVE

SPECIFICATIONS OF THE EXPECTED BEHAVIOUR

G. Produce periodic financial statements.

- Appropriate use of software to prepare:
 - an adjusted trial balance
 - an income statement
 - a balance sheet
 - a statement of retained earnings
- Observance of accounting practices in terms of how financial statements are presented

H. Ensure follow-up of the budget.

- Exact calculation of variances between the budget and the actual figures using spreadsheet software
- Preparation of tables and charts appropriate for the needs of the company's various departments
- Correct formulation of explanatory notes regarding the variances
- Concern for the confidential nature of information exchanged between the various departments

I. Produce and check the reports.

- Observance of accounting practices and the company's instructions
- Production of appropriate reports with respect to:
 - lists of customers, suppliers and inventory
 - the audit trail
- Accuracy of correcting entries
- Appropriate filing of documents

FIELD OF APPLICATION

Tasks carried out for companies in the service, business and manufacturing sectors with the following legal structure: sole proprietorship, partnership, non-trading company and business corporation

MODULE 19: YEAR-END TASKS

CODE: 961 195

Duration: 75 hours

BEHAVIOURAL OBJECTIVE

EXPECTED BEHAVIOUR

To demonstrate the required competency, the students must **perform year-end tasks** in accordance with the following conditions, criteria and specifications.

CONDITIONS FOR PERFORMANCE EVALUATION

- Given:
 - a chart of accounts, source documents, a trial balance and instructions
 - information contained in a computerized accounting system and database
- Using:
 - journals and ledgers
 - word processing, presentation, accounting, spreadsheet and database software
 - a business calculator and appropriate telecommunications tools
 - samples of letters written in English and French
 - reference materials

GENERAL PERFORMANCE CRITERIA

- Appropriate use of software functions
- Correct keyboarding technique
- Observance of accounting principles
- Observance of internal control policies
- Compliance with legislation affecting businesses
- Observance of professional ethics
- Concern for the quality of communication with individuals within and outside the company
- Observance of ergonomic rules

BEHAVIOURAL OBJECTIVE

SPECIFICATIONS OF THE EXPECTED BEHAVIOUR

A. Plan and organize the work.

B. Record entries for accruals and deferrals.

C. Produce annual financial statements.

SPECIFIC PERFORMANCE CRITERIA

- Prioritization of tasks according to deadline, complexity and importance
- Selection of appropriate files
- Correct distribution of tasks on work schedule
- Appropriate use of time management tools
- Gathering of appropriate information relating to interest, honoraria, income, salaries, etc.
- Correct preparation of a worksheet using spreadsheet software
- Accuracy of calculations
- Accuracy of all information recorded in the worksheet and that pertains to:
 - accruals and deferrals
 - the adjusted trial balance
- Accuracy of journal entries and postings
- Accurate recording of information in the worksheet prepared with the spreadsheet software
- Correct preparation of the following documents using spreadsheet and word processing software:
 - income statement
 - manufacturing statement
 - balance sheet
 - statement of retained earnings
- Observance of accounting practices in terms of how financial statements are presented
- Observance of instructions concerning aesthetics and the formatting of the document

BEHAVIOURAL OBJECTIVE

SPECIFICATIONS OF THE EXPECTED BEHAVIOUR

D. Journalize the closing entries.

- Correct procedure for journalizing closing entries
- Accuracy of journal entries and postings
- Correct preparation of the post-closing trial balance

E. Record the reversing entries.

- Correct procedure for journalizing reversing entries
- Accuracy of journal entries and postings
- Correct preparation of the post-reversing entries
- Observance of accounting standards when adding and deleting accounts from the chart of accounts
- Correct preparation of new registers

F. Produce forecasted and comparative financial statements.

- Gathering of appropriate information
- Import of appropriate data
- Accuracy of calculations used for forecasting
- Accuracy of calculations used for ratios and vertical and horizontal analysis
- Formulation of appropriate comments
- Appropriate subdivision of annual budget into periods
- Production of relevant tables using spreadsheet software
- Observance of accounting principles in terms of how comparative financial statements are presented
- Observance of internal control policies

BEHAVIOURAL OBJECTIVE

SPECIFICATIONS OF THE EXPECTED BEHAVIOUR

G. Produce a financial report.

- Import of appropriate information
- Production of appropriate tables and charts
- Correct insertion of images
- Correct formulation of explanatory texts
- Observance of instructions concerning aesthetics and the formatting of the document
- Correct use of presentation software
- Observance of internal control policies

H. Complete statutory forms.

- Gathering of relevant information
- Appropriate choice of form
- Recording of information in appropriate places
- Accuracy of calculations
- Forwarding of forms to correct place

I. Ensure follow-up of cash flow, accounts receivable and accounts payable.

- Gathering of relevant information and files
- Observance of internal control policies
- Correct application of verification procedure
- Correct preparation in English and French of letters confirming balances
- Detection of discrepancies
- Determination of appropriate action
- Recording of new information consistent with the action taken

BEHAVIOURAL OBJECTIVE

SPECIFICATIONS OF THE EXPECTED BEHAVIOUR

J. Check and file documents.

SPECIFIC PERFORMANCE CRITERIA

- Correct application of error detection method
- Appropriate choice of correction methods
- Correct application of correction methods such as setoff and reversal
- Recording of corrections in appropriate places in the worksheet
- Production of a corrected trial balance
- Correct procedure for backup copies
- Correct filing of documents

FIELD OF APPLICATION

Tasks carried out for companies in the service, business and manufacturing sectors with the following legal structure: sole proprietorship, partnership, non-trading company and business corporation

MODULE 20: INCOME TAX RETURNS

CODE: 961 204

Duration: 60 hours

BEHAVIOURAL OBJECTIVE

EXPECTED BEHAVIOUR

To demonstrate the required competency, the students must **produce an income tax return for an individual** in accordance with the following conditions, criteria and specifications.

CONDITIONS FOR PERFORMANCE EVALUATION

- Given personal information, slips and other documents provided by a client
- Using:
 - income tax preparation software
 - a business calculator
 - reference materials

GENERAL PERFORMANCE CRITERIA

- Appropriate use of software functions and reference sources
- Compliance with legislation affecting businesses
- Efficient work
- Observance of professional ethics
- Observance of ergonomic rules

BEHAVIOURAL OBJECTIVE

SPECIFICATIONS OF THE EXPECTED BEHAVIOUR

A. Gather information and documents.

B. Do the calculations and enter the data.

C. Check the preliminary income tax return.

D. Minimize the amount of income tax to be paid.

E. Produce the final income tax return.

SPECIFIC PERFORMANCE CRITERIA

- Quality of customer service in terms of greeting and information gathering procedure
- Accurate recording of information on initial form
- Grouping of documents according to the order in which the information must be input

- Entering of data in appropriate places
- Accuracy of calculations with respect to:
 - income
 - deductions
 - credits
 - schedules
- No keyboarding errors

- Inclusion of all data
- Appropriate correction of errors detected by the software
- Appropriate responses to suggestions given by the software

- Correct development of different scenarios using the software's integrated function
- Selection of best scenario
- Accurate recording of new data in the report
- Correct use of the software function aimed at minimizing the amount of tax to be paid by spouses

- Return printed correctly
- Correct assembly of documents to be submitted with the return

BEHAVIOURAL OBJECTIVE

SPECIFICATIONS OF THE EXPECTED BEHAVIOUR

F. Close the file.

SPECIFIC PERFORMANCE CRITERIA

- Quality of customer service in terms of:
 - the explanations given to the client regarding the return
 - explanations regarding the invoicing
- Correct production of copies
- Correct application of methods for sending the documents such as traditional mail and electronic filing (E-filing)

FIELD OF APPLICATION

Income tax returns for individuals with income from employment or other sources (employment insurance, social assistance, etc.), who are self-employed, or who have income from a business or profession or from rental properties

MODULE 21: ACCOUNTING SYSTEMS

CODE: 961 213

Duration: 45 hours

BEHAVIOURAL OBJECTIVE

EXPECTED BEHAVIOUR

To demonstrate the required competency, the students must **implement an accounting system** in accordance with the following conditions, criteria and specifications.

CONDITIONS FOR PERFORMANCE EVALUATION

- Given:
 - a chart of accounts and instructions
 - a list of information on the company and its policies on operations and internal control
 - information on customers, suppliers, employees and inventory
- Using:
 - accounting software
 - reference materials

GENERAL PERFORMANCE CRITERIA

- Appropriate use of software functions
- Correct keyboarding technique
- Observance of generally accepted accounting principles
- Observance of professional ethics
- Observance of ergonomic rules
- Correct spelling and grammar

BEHAVIOURAL OBJECTIVE

SPECIFICATIONS OF THE EXPECTED BEHAVIOUR

A. Determine how the accounting system will be set up.

B. Enter the general information.

C. Record the opening entries.

D. Check the accuracy of the entries recorded.

E. Produce the lists and reports.

SPECIFIC PERFORMANCE CRITERIA

- Gathering of appropriate information
- Appropriate choice of the software modules to be used
- Application of internal control policies concerning access to information, segregation of tasks, monetary units, etc.
- Adaptation of an existing chart of accounts according to the company's needs

- Accuracy of information required before activating the software
- Accuracy of information regarding:
 - the chart of accounts
 - customers, suppliers and employees
 - the budget
 - inventory
 - the cost of projects, contracts or activities

- Accuracy of opening entry
- Accurate recording of:
 - active customer and supplier invoices
 - items in inventory
 - current salaries payable, etc.

- Correct production of trial balance
- Appropriate correction of errors detected

- Selection of appropriate types of lists and reports
- Correct printing of documents in terms of:
 - content to be printed
 - printing parameters
 - choice of printers

BEHAVIOURAL OBJECTIVE

SPECIFICATIONS OF THE EXPECTED BEHAVIOUR

F. Check and file documents.

SPECIFIC PERFORMANCE CRITERIA

- Proper verification and correction of reports and lists
- Correct procedure for backup copies
- Correct filing of documents

MODULE 22: CAREER DEVELOPMENT

CODE: 961 222

Duration: 30 hours

SITUATIONAL OBJECTIVE

EXPECTED OUTCOME

By participating in the required activities of the learning context according to the indicated criteria, the students will be able to **commit themselves to the development of their career.**

SPECIFICATIONS

During this module, the students will:

- Determine the factors (intrinsic and extrinsic to a person) that can influence career development.
- Apply a job search method.
- Consider their various career options.

LEARNING CONTEXT

PHASE 1: **Exploration of Employment Opportunities in Accounting**

- Preparing a personal assessment describing their interests, values, aptitudes, weaknesses, etc.
- Learning about the organizations and sources of information to consult during a job search.
- Preparing a list of potential employers.
- Learning about the hiring conditions at different companies in the field of accounting.

SITUATIONAL OBJECTIVE

LEARNING CONTEXT

PHASE 2: Preparation and Application of a Job Search Plan

- Planning the steps involved in their job search.
- Writing their résumé and cover letters.
- Preparing for and going to interviews.
- Following up on the steps taken.

PHASE 3: Review of Career Options

- Learning about the new technologies used in companies and their impact on the occupation.
- Looking at the possibilities of advancement in a company.
- Learning about the opportunities for training in accounting or in related fields.
- Learning about the requirements and personal characteristics required for entrepreneurship or self-employment.
- Looking at their capacities for entrepreneurship or self-employment.
- Preparing an outline of their career plan.

PHASE 4: Evaluation of Their Efforts

- In a group discussion, commenting on the relevance of the documents used and the effectiveness of the steps undertaken in their job search.
- Adapting their job search plan.
- Evaluating how the work they did in this module may affect the development of their career.

SITUATIONAL OBJECTIVE

INSTRUCTIONAL GUIDELINES

The teacher should:

- Provide the students with the material resources and computer tools (e.g. word processing software and Internet access) that will facilitate their work.
- Explain to the students how to use reference sources.
- Give students the time and means to try out their job search plan.
- Encourage the students to engage in discussions and cooperate with each other.
- Organize visits to leading-edge companies.
- Organize information meetings with entrepreneurs.
- Conduct discussions that will allow the students to share ideas on the job search process.
- Encourage students to evaluate themselves individually.
- Guide students through the self-evaluation process by providing them with the appropriate instruments (e.g. a questionnaire) that will help them reflect on the issues involved.

PARTICIPATION CRITERIA

PHASE 1:

- Consult the resources at their disposal.
- Present a list of potential employers.

PHASE 2:

- Present a detailed job search plan.
- Prepare a suitable cover letter as well as a résumé that complies with the rules of presentation and that contains information on their work experience, education and skills, as well as relevant personal information.

PHASE 3:

- Examine their career options and present their conclusions in this regard.

PHASE 4:

- Summarize their job search experience.
- Realistically adapt their job search plan.

MODULE 23: ENTERING THE WORK FORCE

CODE: 961 238

Duration: 120 hours

SITUATIONAL OBJECTIVE

EXPECTED OUTCOME

By participating in the required activities of the learning context according to the indicated criteria, the students will be able to **enter the work force.**

SPECIFICATIONS

During this module, the students will:

- Become familiar with the realities of the occupation.
- Learn how the different factors (work context, occupational practices, aptitudes, preferences, expectations, and training received) can change their perception of the occupation.
- Prepare for the workplace.

LEARNING CONTEXT

PHASE 1: Preparation for the Practicum in the Workplace

- Learning about the terms and conditions of the practicum.
- Learning about how the company is organized.
- Learning about how they fit into the company in terms of their tasks and position.

SITUATIONAL OBJECTIVE

LEARNING CONTEXT

PHASE 2: Observation of and Participation in Occupational Activities

- Observing the work context: organizational structure, legal structure, organization of work, field of activity, work environment, tools, working conditions, interpersonal relationships, health and safety, etc.
- Observing, performing or participating in a variety of occupational tasks.
- Checking to make sure the individual responsible for the practicum is satisfied with the work carried out.
- Producing a brief report of their observations about the workplace and the tasks carried out.

PHASE 3: Comparison of Their Initial Views of the Workplace with Their Practicum Experience

- Identifying aspects of the occupation that differ from the training they have received.
- Discussing the accuracy of their perception of the occupation before and after the practicum: work environment, occupational practices.
- Discussing the impact of their experience on their future career choice: aptitudes, preferences, expectations.

INSTRUCTIONAL GUIDELINES

The teacher should:

- Foster close cooperation between the school and the workplace.
- Make it possible for students to observe and perform occupational tasks.
- Make sure that there is a person to supervise the student in the workplace at all times.
- Ensure that each student receives proper support and supervision during the practicum.
- Intervene in case of difficulties or problems.
- Encourage students to engage in discussions and express their opinions, especially when comparing their perceptions before and after their experience in the workplace.

SITUATIONAL OBJECTIVE

PARTICIPATION CRITERIA

PHASE 1:

- Gather information on the practicum and how the company is organized.
- Describe the tasks that the student will be expected to carry out.

PHASE 2:

- Follow the company's instructions with respect to activities they are allowed to engage in as trainees, work schedules and rules of professional ethics.
- Produce a report containing information on at least five of the topics to observe and describing the tasks carried out or observed.

PHASE 3:

- Summarize their experience in the workplace by indicating what impact it has on their future career choice.

Éducation

Québec 

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