

CTE Skill Certificate Test Performance Documentation

This document must be submitted to the test coordinator at the end of testing each trimester/semester.

Instructor's Name: _____ Course: Accounting
School: _____ Test Number: 210
Students in course: _____ Date: _____
Students tested: _____
Students who passed performance objectives at or above 80%: _____

This is to *verify* that the students marked **YES** on performance accomplished the following performance objectives at or above the 80% (moderately to highly skilled) level.

1. Define the basic accounting equation.
2. Classify items as Assets, Liabilities, or Owner's Equity accounts.
3. Explain why the accounting equation must be in balance.
4. Use a Chart of Accounts and identify the normal debit or credit balance of accounts.
5. Analyze transactions that increase/decrease assets, liabilities and owner's capital accounts and record them in T-accounts.
6. Analyze and journalize business transactions using source documents.
7. Open general ledger accounts and post business transactions from a general journal to the accounts in the general ledger (including correcting entries.)
8. Prepare a Trial Balance.
9. Prepare and explain the purposes of an Income Statement and a Balance Sheet.
10. Describe how financial statements articulate with each other.
11. Analyze, journalize, and post closing entries.
12. Prepare a Post-Closing Trial Balance.
13. Prepare banking documents/forms.
14. Prepare a bank reconciliation and necessary journal entries.
15. Establish and replenish a petty cash fund.

Each performance is documented and kept on file by the teacher for two years.
(Check the documentation method used)

- Class period summary score sheet
- Recorded and identified in the class grade book

Instructor's Signature: _____ Date: _____