

# 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 II  
School: \_\_\_\_\_ Test Number: 212  
# 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. Calculate, prepare, journalize, and post employee payroll records.
2. Calculate, prepare, journalize, and post employer payroll tax records.
3. Journalize and post business transactions for the sale of merchandise with cash.
4. Journalize and post business transactions for the sale of merchandise on account.
5. Journalize and post business transactions for the purchase of merchandise with cash.
6. Journalize and post business transactions for the purchase of merchandise on account.
7. Journalize and post business transactions for the return of merchandise.
8. Journalize and post the entry to record the direct write-off and allowance methods of an uncollectible accounts receivable.
9. Journalize and post the adjusting entry for collecting a previously written-off account.
10. Estimate, journalize, and post depreciation expense using the straight-Line method.
11. Journalize and post adjusting entries.
12. Prepare and analyze financial statements for partnerships and/or corporations.
13. Identify the three forms of business ownership.
14. List the advantages and disadvantages of the three forms of business ownership.

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: \_\_\_\_\_