

Business, Management, and Administration Career Cluster

Accounting Operations

	Secondary	PSAV
Program Number:	8203400	B070110
Standard Length:	6 credits	900 hours
Basic Skills:		Mathematics 9.0 Language 9.0 Reading 9.0

This program is designed to prepare students for employment as an Information Technology Assistant, Accounting Clerk, Accounting Associate, and Accounting Assistant, and to provide supplemental training for persons previously or currently employed in any of these occupations.

This program offers a broad foundation of knowledge and skills expanding the traditional role of the Bookkeeper and Accounting Assistant. The content includes double-entry accounting principles; methods of recording business transactions; preparation and analysis of various documents and financial statements; payroll records and tax forms; accounting control systems; account and transaction analysis; inventory methods; the aging process; depreciation; and the application of accounting principles to various entities.

This program focuses on broad, transferable skills and stresses understanding and demonstration of the following elements of the accounting industry: planning; management; finance; technical and production skills; underlying principles of technology; analyzing and ethics.

The following table illustrates the PSAV program structure:

OCP	Course Number	Course Title	Course Length
A	OTA0040	BTE Core *	150
B	ACO0040	Accounting Clerk	300
C	ACO0041	Accounting Associate	300
D	ACO0042	Accounting Assistant	150

Listed below are the courses that comprise this program when offered at the secondary level:

OCP	Course Number	Course Title	Course Length
A	See Below	BTE Core *	1 credit
B	8203310	Accounting Applications 1	1 credit
	8203320	Accounting Applications 2	1 credit
C	8203330	Accounting Applications 3 (Level 3)	1 credit
	8203340	Accounting Applications 4 (Level 3)	1 credit
D	8203350	Accounting Applications 5 (Level 3)	1 credit

In accordance with Rule 6A-10.040 (FAC), the minimum basic skills grade levels required for postsecondary adult vocational students is: Mathematics 9.0, Language 9.0, Reading 9.0. These grade level numbers correspond to a grade equivalent score obtained on the Test of Adult Basic Education (TABE).