



Accounting Technology/Technician & Bookkeeping CIP Code 52.0302

Introduction – Program of Study

Accountants and auditors assemble, evaluate and check the accuracy of financial information. Bookkeeping, accounting and auditing clerks are responsible for developing and maintaining an organization's financial records. They update and maintain accounting records, including those which tabulate expenditures, receipts, accounts payable, receivable; and, profit and loss. These individuals perform much of their work on computers, which are programmed with accounting software to record, store, and analyze information.

Accountants prepare, classify, and summarize financial documents in order to provide valuable information to their clients. Public accountants perform a broad range of accounting services for corporations, governments, nonprofit organizations, or individuals. Management accountants record and analyze the financial information of the companies for which they work. Other duties include budgeting, cost management and performance evaluation. Internal auditors verify the accuracy of an organization's records. They also check for mismanagement, waste, or fraud.

Bookkeeping clerks, who are usually found in small establishments, handle all aspects of financial transactions. They may also prepare bank deposits and balance receipts. Accounting clerks perform duties that are more specialized in nature, such as posting transactions, accounts receivable, or accounts payable. Other tasks may include reconciling computer reports with manually maintained journals. Auditing clerks verify the records of transactions that are posted by other workers. They may correct any errors themselves or note the problem and return the work for adjustment.

Computers and specialized accounting software allow clerks to post transactions and balance accounts electronically. Computers are rapidly changing the nature of accounting work. Special software packages greatly reduce the amount of time spent on tedious manual calculations.

Assumptions of this Program of Study

High quality programs should meet the following standards:

1. Promote positive working relationships.
2. Implement a curriculum that fosters all areas of skill development
3. Use appropriate and effective teaching approaches.
4. Provide ongoing assessments of student progress.

5. Employ and support qualified teaching staff.
6. Establish and maintain relationships and use resources of the community.
7. Provide a safe and healthy learning environment.
8. Implement strong program organization and supervision policies that result in high quality teaching and learning.
9. Integrate academic skills and aptitudes necessary for postsecondary education, gainful employment and a foundation of lifelong learning.

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52.0302 Accounting Technology/Technician and Bookkeeping

The accounting program is designed to provide technical administrative support to professional accountants and other financial management personnel. Students learn to use generally accepted accounting principles in manual and computerized formats to complete the steps of the accounting cycle for various forms of business ownership; verify and enter details of transactions from source documents into journals; post transactions to accounts; summarize details of separate ledgers by transferring data to general ledgers; balance records and compile various financial statements and reports; prepare withholding, social security and other tax reports; compute, type and mail monthly statements to customers; complete records through the prior balance; operate calculators and computers; and execute spreadsheet and accounting application software. Students also receive instruction in business ethics, business law, economics, office procedures and public relations. Students are provided experiences and instruction needed to satisfy initial employment requirements for accounting, computing and data capturing occupations.

Those completing the program may be employed as accounting clerks, credit clerks, payroll clerks, statistical clerks, general bookkeepers, bank clerks/tellers, auditing clerks, billing machine operators and inventory clerks.

For more information, contact:

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