

# DRAFT CHANGE OF APPROACH

## JUNIOR ACCOUNTANT (Competency-Based)

### APPENDIX A

O\*NET CODE 43-3031.00

**Competency/performance-based apprenticeship occupations are premised on attainment of demonstrated, observable and measurable competencies in lieu of meeting time-based work experience and on-the-job learning requirements. In competency/performance-based occupations apprentices may accelerate the rate of competency achievement or take additional time beyond the approximate time of completion.**

This training outline is a minimum standard for Work Processes and Related Instruction. Changes in technology and regulations may result in the need for additional on-the-job or classroom training.

### WORK PROCESSES

#### A. Workplace Orientation and Safety

1. Describe workplace organizational structure.
2. Describe workplace policies and procedures.
3. Comply with the employer building safety protocols.
4. Comply with the organizational health and safety (OHS) policy.
5. Orientation to company structures, business transactions and activities.
6. Orientation to company equipment, such as copier, scanner, computer, filing, storage.

#### B. Office Administration

1. Perform general office duties, such as filing, answering telephones, and handling routine correspondence.
2. Code documents according to company procedures.
3. Access computerized financial information to answer general questions as well as those related to specific accounts.

#### C. Basic Accounting Programs

1. Demonstrate knowledge of Microsoft programs, such as Word, Excel, Access, PowerPoint, Outlook, etc.
2. Utilize Enterprise Resource Planning (ERP) systems, if applicable;
3. Effectively use latest accounting software, such as SAP, QuickBooks, Wave, Xero etc.;

4. Become oriented to company equipment, such as copier, scanner, computer, filing storage, among the others.
5. Review documents and historical backgrounds of reports that are filed, ensuring confidentiality of information.
6. Operate computers programmed with accounting software to record, store and analyze information.

**D. Basic Accounting Practice**

1. Record and adjust journal entries for all business transactions.
2. Update and review accounts receivables, invoices and other accounts.
3. Reconcile, update and review accounts payables and other related accounts.
4. Assist in reconciling balance sheets, income statements and other financial reports based on legal accounting standards and company rules.
5. Assist in analyzing expenses, payroll and other assigned accounts.
6. Update financial databases to ensure accuracy of information and availability as required.
7. Prepare daily, weekly and monthly reports.
8. Aid senior accountants in the reconciliation of monthly, quarterly and yearly financial reports.
9. Assist in other accounting tasks in the office (related to tax files, copying of documents, etc.).
10. Organize and file reports.
11. Manage and cooperate regarding the efficient use of office supplies.
12. Check figures, postings, and documents for correct entry, mathematical accuracy and proper codes.
13. Receive, record, and bank cash, checks, and vouchers.
14. Perform financial calculations, such as amounts due, interest charges, balances, discounts, equity, and principal.
15. Reconcile or note and report discrepancies found in records.
16. Tax preparation (if applicable).

Approximate Total Hours      1000-2000

**Apprentices in Competency-Based Programs shall participate in no fewer than 1,000 documented hours of on-the-job training, and until they have demonstrated competency for each Work Process, with the understanding competency will be demonstrated reasonably proximate to the maximum on-the-job training hours. Competency Assessment referenced in Appendix B.**

*Apprenticeship work processes are applicable only to training curricula for apprentices in approved programs. Apprenticeship work processes have no impact on classification*

*determinations under Article 8 or 9 of the Labor Law. For guidance regarding classification for purposes of Article 8 or 9 of the Labor Law, please refer to [https://www.labor.ny.gov/workerprotection/publicwork/PW\\_faq1.shtm](https://www.labor.ny.gov/workerprotection/publicwork/PW_faq1.shtm)*

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### APPENDIX B RELATED INSTRUCTION

#### Workplace

Local, State and Federal Guidelines Affecting Accounting (if applicable)  
Sexual Harassment Prevention – must comply with Section 201-g of the Labor Law

#### Trade Theory and Science

Introduction to Accounting  
Financial Accounting  
Managerial Accounting  
Cost Accounting  
Auditing  
Accounting Software  
Accounting Information Systems  
Computer Information Systems  
English Composition  
Basic Arithmetic  
Payroll Accounting  
Spreadsheets  
Databases  
Basic Computer Skills

#### Business Skills

Business Ethics  
Oral and Written Communication Skills  
Working as Part of a Team  
Time Management Skills  
Customer Service (if applicable)

Other Related Topics as Necessary

#### Competency Assessment

Test Preparation  
Written/Practical Proficiency Examination(s)

**At least 144 hours of Related Instruction must be available for the apprentice at the time of his/her indenture. However, the apprentice may test out earlier if able to demonstrate competence for each topic on the Related Instruction outline.**