

DOCUMENT RESUME

ED 114 519

CE 005 309

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 TITLE Accounting Clerk Guide, Exercise and Worksheet Packet--Part I.
 INSTITUTION Mesa Public Schools, Ariz.
 SPONS AGENCY Arizona State Dept. of Education, Phoenix.
 REPORT NO VT-102-089
 PUB DATE Jun 73
 NOTE 26p.; For related documents, see CE 005 305-308 and CE 005 310-312

EDRS PRICE MF-\$0.76 HC-\$1.95 Plus Postage
 DESCRIPTORS *Accounting; Business Education; Clerical Occupations; *Individualized Instruction; Instructional Materials; Pilot Projects; Records (Forms); *Secondary Education; Unit Plan; *Worksheets

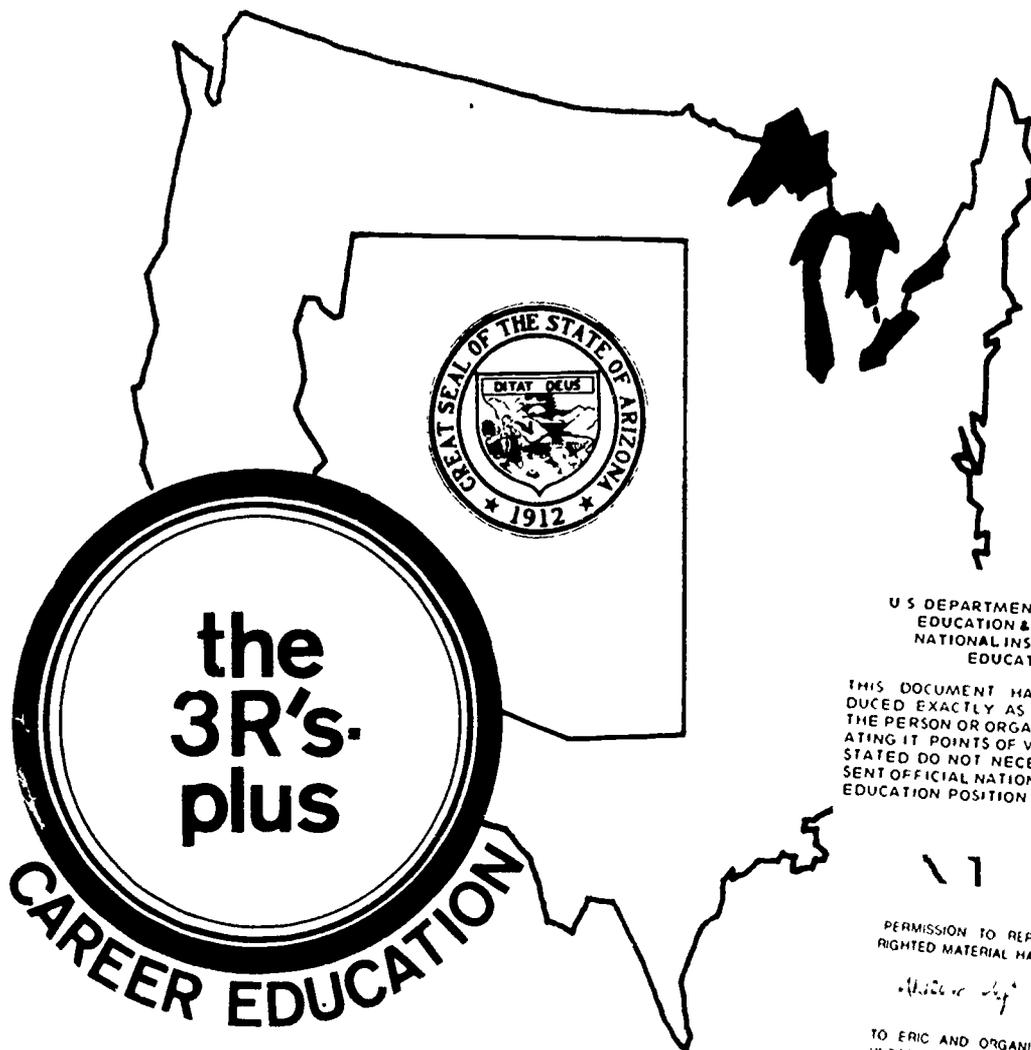
ABSTRACT

The exercise and worksheet packet is part of an eight volume unit for grades 10, 11, and 12, designed for individualized progression in preparing students for entry into the occupation of accounting clerk. The exercise and worksheet packet contains a copy of every worksheet in the learner packet for lessons 1 through 11 so that the instructor can duplicate these pages if the packet is to be saved for other learners. The unit is concerned with the basic accounting theory found in the accounting cycle. The material presented is closely coordinated with the other documents in the eight volume accounting unit. (NJ)

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EXERCISE AND WORKSHEET PACKET

ACCOUNTING CLERK GUIDE - PART I

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CE005309

EXERCISE AND WORKSHEET PACKET

VT-102-089

WORKSHEET

Circle the letter of the correct response to the question or statement.

1. Which of the following is a person who keeps records of financial transactions similar to an accounting clerk or clerical bookkeeper.
 - a. Treasurer of a club
 - b. Waitress in a restaurant
 - c. Receptionist in an office
 - d. Salesman in a firm

2. Which of the following is NOT a task that an accounting clerk usually performs?
 - a. Computes payroll and types checks
 - b. Opens, sorts, and distributes office mail
 - c. Records cash receipts and cash payments in a journal
 - d. Sorts and summarizes financial information in a ledger

3. An accounting clerk records information in a journal in chronological order. Which of the following does he use to determine how the transaction should be recorded?
 - a. Date of the transaction
 - b. Amount of the transaction
 - c. Classification of the accounts
 - d. First letter in the account title

4. Which of the following is NOT an office machine that an accounting clerk would probably use?
 - a. Typewriter
 - b. Copy machine
 - c. Adding machine
 - d. Dictation machine

5. Which of the following is the number of hours an accounting clerk usually works each week?
 - a. 30
 - b. 35
 - c. 40
 - d. 48

6. Which of the following is the place where an accounting clerk usually works?
 - a. Sitting at a desk
 - b. Standing at a counter
 - c. Traveling around the country
 - d. Standing inside and outside the office

7. An accounting clerk would probably NOT advance to which one of the following positions?
 - a. Stock clerk
 - b. Bank cashier
 - c. Office manager
 - d. Full-charge bookkeeper

8. Which of the following situations is of least importance to an accounting clerk?
 - a. Repetitive tasks
 - b. Close eye contact
 - c. Strict procedures
 - d. Creative journalism

LESSON ONE NAME _____
EXERCISE SHEET DATE _____

TASK 6

List five steps used in preparing a balance sheet.

1.

2.

3.

4.

5.

LESSON TWO
EXERCISE SHEET

NAME _____
DATE _____

TASK 2

List the four steps used in recording an opening entry.

1.

2.

3.

4.

LESSON THREE
EXERCISE SHEET

NAME _____

DATE _____

TASK 2

Define and explain the purpose of the ledger.

1.

2.

TASK 4

Explain the function of a chart of accounts.

TASK 6

List the five steps used in posting an opening entry.

1.

2.

3.

4.

5.

LESSON SIX
VOCABULARY REVIEW
WORKSHEET

NAME _____

DATE _____

Write the definitions for the following accounting terms. After you have finished the worksheet, turn to the page in your text listed at the end of each term and check your answers. If your definition was not complete or correct, write down the definition from the book so that you may use this list for future study.

1. Cash journal (76)
2. Proving cash (88)
3. Accounting equation (11)
4. Balance sheet (6)
5. Ledger (29)
6. Memorandum entry (79)
7. Chart of accounts (31)
8. Creditor (7)
9. Opening an account (32)
10. Asset (7)

11. Accounting (3)
12. Special journal (76)
13. Single-entry accounting (76)
14. Opening entry. (17)
15. Journal (17)
16. Accounting clerk (3)
17. Capital (7)
18. Proprietor (7)
19. Expense (64)
20. Income (61)
21. Posting (32)
22. Account balance (45)
23. Credit side (30)

VOCABULARY REVIEW (Continued)

Lesson 6

24. Debit side (30)
25. Liability (7)
26. Profit (61)
27. Footings (87)
28. Double-entry accounting (76)
29. Source document (18)
30. Journalizing (75)

LESSON SEVEN
EXERCISE SHEET

NAME _____

DATE _____

TASK 2

List the four steps used for posting from the cash journal.

1.

2.

3.

4.

Check your answers with the information on pages 100 through 108 in your textbook.

TASK 2

Identify a function of the trail balance.

TASK 3

List the five steps used in preparing a trail balance.

- 1.
- 2.
- 3.
- 4.
- 5.

TASK 5

Describe the seven step-by-step procedures used for locating errors when a trial balance does not balance.

- 1.
- 2.
- 3.

EXERCISE SHEET
(Continued)

Lesson 8

4.

5.

6.

7.

LESSON EIGHT

NAME _____

TRIAL BALANCE WORKSHEET

DATE _____

A trial balance that is not in balance is given below. The T accounts from which the trial balance was prepared are also given. Find the errors in the trial balance and prepare a corrected one, using the form at the end of the exercise.

Peter Rogers Realty

Trial Balance

March 31, 1973

Cash	11	221,022			
Savings	12	62,000			
Accounts Receivable	13	113,511			
Office Furniture	14	95,000			
Office Equipment	15	85,000			
ABC Co.	21			45,000	
Miller Co.	22			71,459	
Peter Rogers, Capital	31			504,000	
Sales	41			83,566	
Auto Expense	51	6,000			
Miscellaneous Expense	52	127,047			
Miscellaneous Income	42	8,078			
Rent Expense	53	12,000			
Telephone Expense	54	1,532			
		731,190		704,025	

LESSON EIGHT

GENERAL LEDGER

Cash

ACCOUNT NO. 11

DATE	ITEMS	POST. REF.	DEBIT	DATE	ITEMS	POST. REF.	CREDIT
May 2	Balance	J3	768.53	May 31		C2	1648.31
31		C2	300.00				
	22/0.22		3768.53				

Savings

ACCOUNT NO. 12

DATE	ITEMS	POST. REF.	DEBIT	DATE	ITEMS	POST. REF.	CREDIT
May 2	Balance	J3	1200.00	May 5		C2	480.00
	620.00						
						C2	1200.00
							600.00

Office Supplies

ACCOUNT NO. 13

DATE	ITEMS	POST. REF.	DEBIT	DATE	ITEMS	POST. REF.	CREDIT
May 2	Balance	J3	451.00	May 3		C2	416.50
19		C2	2100.00	26		J3	3010.00
30		C2	2010.61				3426.50
	1135.11		4561.61				

Office Furniture

ACCOUNT NO. 14

DATE	ITEMS	POST. REF.	DEBIT	DATE	ITEMS	POST. REF.	CREDIT
May 2	Balance	J3	2150.00	May 30		C2	1200.00
	950.00						

GENERAL LEDGER

Office Equipment

ACCOUNT NO. 15

DATE	ITEMS	POST. REF.	DEBIT	DATE	ITEMS	POST. REF.	CREDIT
Mar 2	Balance	J3	400.00				
16	85000	C2	450.00				

A. B. C. Company

ACCOUNT NO. 21

DATE	ITEMS	POST. REF.	DEBIT	DATE	ITEMS	POST. REF.	CREDIT
Mar 23		C2	1000.00	Mar 2	Balance	J3	1450.00
					450.00		

Miller Company

ACCOUNT NO. 22

DATE	ITEMS	POST. REF.	DEBIT	DATE	ITEMS	POST. REF.	CREDIT
Mar 6		C2	1000.00	Mar 2	Balance	J3	1400.00
23		C2	248.63	18		J3	563.22
					714.59		

Peter Rogers, Capital

ACCOUNT NO. 31

DATE	ITEMS	POST. REF.	DEBIT	DATE	ITEMS	POST. REF.	CREDIT
				Mar 2	Balance	J3	5040.00

GENERAL LEDGER

Sales

ACCOUNT NO. 41

DATE	ITEMS	POST. REF.	DEBIT	DATE	ITEMS	POST. REF.	CREDIT
				19-- Mar 31		C2	835.66

Miscellaneous Income

ACCOUNT NO. 42

DATE	ITEMS	POST. REF.	DEBIT	DATE	ITEMS	POST. REF.	CREDIT
				19-- Mar 31		C2	80.78

Auto Expense

ACCOUNT NO. 51

DATE	ITEMS	POST. REF.	DEBIT	DATE	ITEMS	POST. REF.	CREDIT
19-- Mar 18		C2	6000				

Miscellaneous Expense

ACCOUNT NO. 52

DATE	ITEMS	POST. REF.	DEBIT	DATE	ITEMS	POST. REF.	CREDIT
19-- Mar 9		C2	270.00				
13		C2	500.47				
24		C2	325.00				
30		C2	175.00				
	1270.47						

GENERAL LEDGER

Rent Expense

ACCOUNT NO. 53

DATE	ITEMS	Post Ref.	DEBIT	DATE	ITEMS	Post Ref.	CREDIT
<i>May 6</i>		<i>C2</i>	<i>120 00</i>				

Telephone Expense

ACCOUNT NO. 54

DATE	ITEMS	Post Ref.	DEBIT	DATE	ITEMS	Post Ref.	CREDIT
<i>May 31</i>		<i>C2</i>	<i>15 23</i>				

ACCOUNT NO. _____

DATE	ITEMS	Post Ref.	DEBIT	DATE	ITEMS	Post Ref.	CREDIT

ACCOUNT NO. _____

DATE	ITEMS	Post Ref.	DEBIT	DATE	ITEMS	Post Ref.	CREDIT

LESSON NINE
EXERCISE SHEET

NAME _____

DATE _____

TASK 2

1. List a function of the work sheet.

2. List three major sections of the debit and credit columns of the work sheet.
 - a.
 - b.
 - c.

TASK 3

Describe a function of each major debit and credit section of the work sheet.

- 1.

- 2.

- 3.

TASK 8

Describe one function of the income statement
and one function of the balance sheet.

1. Income statement:

2. Balance sheet:

LESSON TEN
EXERCISE SHEET

NAME _____
DATE _____

TASK 2

List two needs for closing entries.

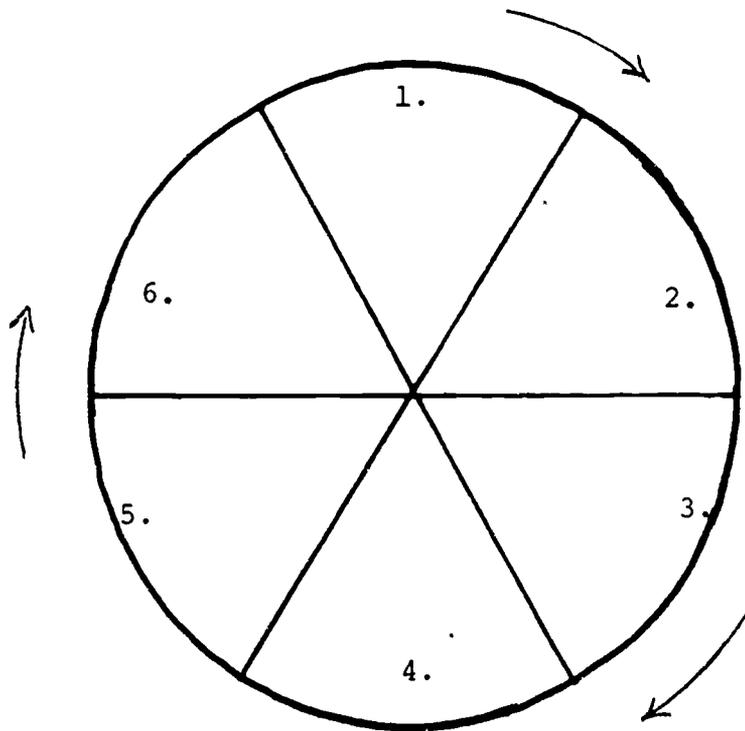
- 1.
- 2.

TASK 6

List a function of the post-closing trial balance.

TASK 10

List six steps in the accounting cycle.



LESSON ELEVEN
 SELF-EVALUATION

NAME _____
 DATE _____

Always	Frequently	Usually	Seldom	Never	Does not apply to me	
						Directions: Place a check in the column that describes <u>your feelings</u> about the following statements. There are no "correct" answers. The responses that you check should be your opinion.
						1. I like the majority of my peer group at work to be men.
						2. The neatness of my work is important to me.
						3. I can take the same information and correctly write it on different forms.
						4. I like to determine my own starting and stopping times for work and vary my daily hours.
						5. I can keep information confidential and do not feel a need to share it with just <u>one</u> person.
						6. My handwriting is very legible.
						7. I am a creative person and like to do things differently everytime I do them.
						8. I use the adding machine to complete my accounting work,
						9. I like the majority of my peer group at work to be women.
						10. I feel that I am the only person who needs to be able to read my accounting reports.
						11. If I am not sure of the spelling of a word, I look it up in the dictionary.
						12. I made mistakes in the lessons because I did not write numbers down correctly.
						13. While I was working in the lessons, I learned the vocabulary and did not refer to a form or statement as a "what-cha-ma-call-it."
						14. When I get a job as an accounting clerk, I will follow the steps that I learned in the textbook and not change to the way my employer keeps his records if it is different.

Always	Frequently	Usually	Seldom	Never	Does not apply to me
					15. I read and follow directions and do not try to do something in my own way.
					16. When I am working with money, every cent needs to be accounted for in my reports.
					17. I try to increase my knowledge of accounting as I work and hope to advance to a higher position.
					18. If an adding machine is not available, I cannot do my work.
					19. I want my job to provide benefits other than wages, such as group health insurance, life insurance, and retirement benefits.
					20. If the office <u>does not</u> have modern furniture and office machines, I will not work for that business.
					21. I feel confined when I have to work inside a building.
					22. I like to work sitting down at a desk or work station.
					23. I am able to look at a list of facts and write a brief summary of the facts in paragraph form.
					24. It is important that I earn at least \$200.00 per week when I work as an accounting clerk.
					25. I have taken business mathematics or other mathematics courses in high school and achieved an average grade or better in the course.
					26. When I repeat the same job often, I get bored and make many mistakes or become careless.

Always	Frequently	Usually	Seldom	Never	Does not apply to me	
						27. I like to work indoors.
						28. I like to work with numbers.
						29. I have been able to read and understand the material in the textbook.
						30. I have scored 80 percent or above on the posttests in the lessons.