

Correlation between learning outcomes in Vocational Training Standards (SPP) and learning content

Learning outcomes unit no.13- USING THE COMPUTER IN ACCOUNTING					
PRACTICAL TOPICS / Learning contents according to the school curriculum	Learning outcomes (coded according to SPP)			practical activity evaluated	Objectives of the evaluation
	knowledge	abilities	attitudes		
Topic 1 Practical activities regarding the identification of the types of specialized software neces- sary for the work - for the management of fixed assets, for the management of stocks, customers, suppliers, calcula- tion of salaries, record of re- ceipts and payments, for ob- taining the cash register	13.1.1. Presentation of the defin- ing elements of specialized accounting software.	13.2.1. To analyze of types of specialized accounting software.	13.3.1. Assuming the choice of a special- ized software ac- cording to the needs of the eco- nomic agent.	Types of special- ized soft- ware re- quired for the job	<ul style="list-style-type: none"> • identification of • to discern between different man- agement and accounting software programs • the types of specialized software necessary for the workplace for the management of fixed assets, for the management of stocks, customers, suppliers, calculation of salaries, rec- ords of receipts and payments; • characterization • to characterize specialized software necessary for the workplace • evaluation of • to distinguish clearly between ad- vantages and disadvantages (regard- ing operating times, working speeds, quality of the resulting information, accessibility of the softwares). • • to evaluate the identified software, advantages / disadvantages, operating time, working speed, quality of the resulting information, accessibility of the software. • establishing performance indicators for the identified software.

					<ul style="list-style-type: none"> • motivating the choice of the optimal software
<p>Topic 2</p> <p>Practical activities regarding the analysis of the software structure</p> <ul style="list-style-type: none"> • consult the software user guide • identification of the software structure: - menus, windows, icons • accessing menus, windows, icons - directly from the keyboard or from the toolbar to view how the program is presented. 	<p>13.1.2.</p> <p>Description of the structure of the specialized software.</p>	<p>13.2.2.</p> <p>To analyze the software structure</p>	<p>13.3.2.</p> <p>Awareness of the ability to understand the structure of specialized software.</p>	<p>Software structure analysis</p>	<ul style="list-style-type: none"> • identification of • to identify the software structure: menus, windows, icons, • to access menus, windows, icons - directly from the keyboard or from the toolbar to view how the program is presented;
<p>Topic 3</p> <p>Practical activities regarding the implementation of specialized software at work:</p> <ul style="list-style-type: none"> • preparation of documents to be processed - sorting by categories of events and transactions and registration periods; • entering the data from the documents for the primary accounting records • running the program using the commands according to the computer subsystem • listing the necessary situations - on screen or on paper 	<p>13.1.3.</p> <p>Description of the procedure for implementing the specialized software at the workplace.</p>	<p>13.2.3.</p> <p>To analyze the implementation of specialized software at work.</p> <p>13.2.4. to be able to process the data on a quantitative, qualitative, structural, contextual manner with the help of software.</p>	<p>13.3.3.</p> <p>Responsible and creative use of specialized software. Assuming responsibility in the use of algorithms and mathematical concepts for processing accounting documents using software</p> <p>13.3.4. Assuming responsibility in the use of accounts for events and transactions</p>	<p>Procedure for implementing specialized software at work</p>	<ul style="list-style-type: none"> • preparation of • to prepare documents to be processed - sorting by categories of events and transactions and registration periods; • entering • to add the information from the documents for the primary accounting records; • running • to utilize the program - using the commands according to the computer subsystem; • listing • to print the listing reports - on screen or on paper; • performance evaluation - depending on the quality of the information and the final situations obtained.

<p>Topic 4 Practical activities regarding the registration of accounting events and transactions with the help of specialized software. Initial data retrieval; Nomenclatures: coding, by articles / products / services, suppliers / customers, staff; Supply / Transfers between managements; Consumption / Production / Sale; Salaries; cashier; Expenditures, Revenue Accounting reports (balance sheets, balance sheets), operating statements (fixed assets, inventories, suppliers / customers, payments, receipts)</p>	<p>13.1.5. Presentation of accounting events and transactions using specialized software.</p>	<p>13.2.6. To register the accounting events and transactions using specialized software.</p>	<p>13.3.5. Active involvement in the correct presentation of accounting items based on computerized accounting documents.</p>	<p>Types of accounting events and transactions processed using specialized software</p>	<ul style="list-style-type: none"> • identifying the nature of the economic operation • accessing • to access software menus / windows • registration of • to register several transactions regarding the accounting entries, transfers between subinventories, inventory inputs and outputs • to register the receipts / payments and listing of the final balance situation in the teller • registration of supply transactions, respectively sales with the listing of the operating situation for suppliers, respectively customers, or of the account statement
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