



Appendix A11

WORK PROCESS SCHEDULE

AND

RELATED INSTRUCTION OUTLINE

FOR THE OCCUPATION OF:
STAFF ACCOUNTANT

(USDOL EXISTING OCCUPATION: Accounting Technician)

O*NET-SOC CODE: 43-3031.00 RAPIDS CODE: 1125CB



Appendix A11

WORK PROCESS SCHEDULE STAFF ACCOUNTANT (Existing Title: Accounting Technician) O*NET-SOC CODE: 43-3031.00 RAPIDS CODE:1125CB

This schedule is attached to and a part of these Standards for the above identified occupation.

1. APPRENTICESHIP APPROACH

Time-based Competency-based Hybrid

2. TERM OF APPRENTICESHIP

The term of the occupation shall be defined by the attainment of all competencies of the position, which would be reasonably expected to occur within 2 to 3 years of OJL, supplemented by 245 hours of related instruction during the apprenticeship. The sponsor may recognize prior-learning achievements or demonstration of competencies to account for related instruction or OJL hours.

3. RATIO OF APPRENTICES TO JOURNEYWORKERS

The apprentice to journeyworker ratio is: 1 Apprentice to 1 Journeyworker per worksite.

4. APPRENTICE WAGE SCHEDULE

Apprentices shall be paid a progressively increasing schedule of wages. Apprentices' starting wage should be a minimum of \$14.77 per hour. The journeyworker wage is \$16.83 per hour, which is to be paid to the apprentice after completion of the apprenticeship. The starting wage and journeyworker wage may be adjusted to accommodate each employer and shall be uploaded into the Rapids database. This wage scale is specifically for Denver, CO, and may vary based on minimum wage laws in different geographic locations, which will be indicated on Appendix D.

Term:

1 st Period	Starting Wage (0-18 months)	\$14.77/hr
2 nd Period	On level (18-36 months)	\$15.87/hr
Completion	Full Competency	\$16.83/hr

5. PROBATIONARY PERIOD

Every apprentice selected for apprenticeship will serve a probationary period of 500 hours.

6. SELECTION PROCEDURES

Please see page 16.



WORK PROCESS SCHEDULE
STAFF ACCOUNTANT
(Existing Title: Accounting Technician)
O*NET-SOC CODE: 43-3031.00 RAPIDS CODE:1125CB

Description: Staff Accountants maintain and execute a variety of financial procedures to support order and transparency of the organization's finances. They focus on bookkeeping and the recording of financial transactions, and support workflows in accounts payable, accounts receivable, bank and account reconciliations, and journal entries. They may prepare and provide preliminary reporting on month- and year-end closings, budget, tax filings and budgeting.

On-The-Job Training: Apprentices will receive training in the various work experiences listed below. The order in which this training is given will be determined by the flow of work on the job and will not necessarily be in the order listed.

Ratings are:

- (4) Exceeds Expectations (Advanced)
- (3) Meets Expectations (Proficient)
- (2) Meets Some Expectations (Emerging)
- (1) Does Not Yet Meet Expectations (Novice)
- (0) Not applicable (No Skill)

4. Exceeds Expectations (Advanced): Consistently exceeds performance standard established for the time in position. Achieves results above and beyond what is required. Extends themselves in their roles to exceed personally and as a team to achieve exceptional results.

3. Meets Expectations (Proficient): Employee meets all expectations in a fully satisfactory way and is proficient in the outlined competencies.

2. Meets Some Expectations (Emerging): Meets the performance standards established for time in position. Handles routine tasks & some unexpected situations with the usual amount of supervision. Can continue to develop with coaching, training or more experience to gain proficiency.

1. Does Not Yet Meet Expectations (Novice): Occasionally meets some of the objectives related to this goal but does not meet others in a fully satisfactory way. This performance level generally indicates the need for additional coaching, training or other plan for performance improvements.

0. Not Applicable (No Skill): Training in this competency has not yet begun.

Apprentices need to receive a “3” or better in each competency in order to complete the apprenticeship.



Apprentice Competency Evaluation

Staff Accountant Core Competencies	Required for this employer (yes/no)	Rating	Supervisor Sign-off	Date
<p>Business Acumen <i>Describes the mission and structures of the organization.</i></p> <ul style="list-style-type: none"> • Describes the functionality of different departments in the organization. • Describes areas of overlap with other departments as well as the timing/seasonality of the organization's workflow and how it impacts financials (e.g., fiscal year timing). • Identifies relevant metrics of the organization. • Explains the type and structure of the business and the business model, including revenue and expense streams. 				
<p>Financial Reporting <i>Understands the documents associated with measuring a business' financial performance.</i></p> <ul style="list-style-type: none"> • Identifies the purpose of the primary financial reports of the organization (e.g., balance sheets, income statement, and cash flows), including the internal reports most utilized. • Explains the different functions of statements and regular reports (e.g., variance reports, budget-to-actuals, balance sheets, income statements, cash flows). • Takes responsibility for one minor report, such as a department or simple organizational reports and assists in compilation of more complex reports. • Creates reports, understands what performance measures are being evaluated, and identifies errors. • Confirms accuracy of reports by validating balances. • Presents reports for interpretation by multiple stakeholders and answers questions related to the content of the reports. • May assist with organizational audit. 				
<p>Technology Applications: Excel <i>Identifies and utilizes relevant technology and tools to analyze data, and to efficiently and effectively perform assigned tasks.</i></p> <ul style="list-style-type: none"> • Uses basic formulas (e.g., sum, average) and formatting functions (e.g., highlights, visuals). 				



<ul style="list-style-type: none"> • Uses additional formulas and more advanced functions (e.g., sumif, pivot tables). • Demonstrates fluency with formulas and utilizes them to improve efficiency when completing tasks. • Uses a large set of data to combine into a more comprehensive data set. (e.g., look ups, pivot tables, sumif). 				
<p>Technology Applications: Accounting Software <i>Identifies and utilizes relevant technology and tools to analyze data, and efficiently and effectively perform assigned tasks.</i></p> <ul style="list-style-type: none"> • Navigates accounting software using read-only access for most functions. • Enters basic transactions (e.g., invoices). • Queries and exports information into Spreadsheets/Excel. • Enters additional transactions (e.g., invoices, revenues, receivables). • Describes how a software system reflects bookkeeping practices. • Completes essential tasks independently, (e.g., runs reports, posts journal entries, reconciles accounts) with minimal questions. • Develops intuition for how software systems are designed and work. • Builds or modifies simple reports. • Uses one additional digital system (e.g., salesforce, payroll system, online banking). 				
<p>Tax Regulations and Codes <i>Describes relevant regulations and codes that impact financial reporting standards and requirements.</i></p> <ul style="list-style-type: none"> • Describes the different levels of taxation, deadlines, and reports. • Assists in tracking deadlines and creating documents related to filings. • Researches and applies the regulatory requirements of the governing accounting standards board. • Adjusts practices based on changing accounting standards. • Produces accurate work papers to assist in the preparation of tax filings. 				
<p>Bookkeeping <i>Accurately enters financial transactions, and understands the impact that transactions have on the financial statements.</i></p>				



<ul style="list-style-type: none"> • Codes invoices to correct accounts, chooses the right department/location, and follows other essential criteria. • Maps the chart of accounts to corresponding financial resources. • Accurately files all supporting documentation. • Reconciles simple accounts. Prepares invoices to be sent and performs tasks related to receivables (e.g., reviews aging reports, follows up on outstanding invoices). • Self-monitors a checklist before submitting a transaction to the next stage. • Prepares journal entries for approval and uploads into the G/L. • Identifies debit and credit impact on each financial account. • Independently records transactions in G/L. • Demonstrates conceptual understanding of the impact of the transactions on the financial statements. • Can identify errors in the financial statements and can propose recommendations on how to correct them. • Reconciles more complex accounts. 				
<p>Accounting Principles <i>Demonstrates a proficient level of professional skill and/or knowledge in accounting and keeps current with developments and trends (GAAP).</i></p> <ul style="list-style-type: none"> • Describes and uses basic accounting vocabulary. • Describes the flow of transactions and applies basic accounting principles to resolve simple issues (e.g., whether to process a reimbursement from a closed accounting period). • Applies the basis of accounting (cash vs. accrual) correctly for the organization. • Describes different assets vs. liabilities, revenues, and expenses (e.g., defines core concepts, such as fixed assets vs. expense; prepaid assets vs. expense). • Conducts independent research of changes in accounting standards. 				
<p>Risk Assessment <i>Assesses risk using appropriate frameworks, professional judgment, and skepticism. Helps the organization identify if a reasonable level of risk has been exceeded.</i></p> <ul style="list-style-type: none"> • Articulates each role and function within the accounting cycle. 				



<ul style="list-style-type: none"> • Creates a proper audit trail through documentation and record-keeping. • Demonstrates due diligence by obtaining proper support for transactions that affect financial statements. • Observes and identifies questionable requests and transactions. • Articulates the need for and follows segregation of duties. • Utilizes judgement to avoid improper accounting practices that would result in negative implications for the organization. • Validates proper coding and timing of transactions against supporting documents. • Notifies Management if aware of any financial transactions that exceed a reasonable level of risk. 				
<p>Data Analysis and Interpretation <i>Identifies and applies appropriate, reliable, and verifiable measurements to analyze data for a given purpose and intended use.</i></p> <ul style="list-style-type: none"> • Reads a basic financial document (e.g., income statement) and draws simple conclusions. • Uses basic math to tabulate and analyze data. • Identifies discrepancies (even if not yet ready to resolve them). • Utilizes Excel to organize and format large data sets accurately so that others can interpret and manipulate the data. • Identifies and queries relevant transaction data. • Analyzes data sets to facilitate data-driven decision making. • Creates efficiencies. • Uses the financial statements to describe how the organization is performing and describes the organization's financial performance and position. • Resolves and/or explains any changes or discrepancies in the financial statements. 				

In addition to completing all core competencies, an apprentice based on the employer's assigned role will complete the following additional competencies.



Career-Ready Competencies	Required for this employer (yes/no)	Rating	Supervisor Sign-off	Date
<p>Active Learning <i>Understands the implications of new information for both current and future problem solving and decision making.</i></p> <ul style="list-style-type: none"> • Takes good notes. • Actively asks clarifying questions. • Follows up with questions as they arise after the fact. • Engages in self-study. • Has enough knowledge to be given a task and figure out how to start it. • Knows when to ask questions. • Actively seeks available documentation to answer questions rather than asking a manager or a colleague. 				
<p>Judgement and Decision Making <i>Considers the relative costs and benefits of potential actions to choose the most appropriate one.</i></p> <ul style="list-style-type: none"> • Follows specific directions in judgment and decision-making. • Does not make independent decisions or judgments. • Makes low-stakes decisions. • Needs assistance in making decisions or judgments with high stakes. • Weighs costs and benefits of judgments and decisions effectively. • Makes decisions independently within their purview. 				
<p>Ethics <i>Integrates core values, integrity, and accountability throughout all organizational and business practices.</i></p> <ul style="list-style-type: none"> • Takes great care with customer data. Does not disclose any kind of customer information; understands that all data is confidential. • Demonstrates honesty and integrity in all interactions. If an error is made, prioritizes minimal impact to customer over their own reputation. 				



Apprenticeship Competencies – Career Readiness

In addition to mastering all the essential technical competencies outlined in the work processes, an apprentice must consistently demonstrate growth and proficiency in the following career readiness competencies to complete the apprenticeship.

Apprentices will be evaluated in these competencies semi-annually, and the supervisor will initial and date the accomplishment of the career ready competency at each review.

Ratings are:

- (4) Exceeds Expectations (Advanced)
- (3) Meets Expectations (Proficient)
- (2) Meets Some Expectations (Emerging)
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0. Not Applicable (No Skill): Training in this competency has not yet begun.

Apprentices need to receive a “3” or better in each competency to complete the apprenticeship.

ENTREPRENEURIAL SKILLS	Required for this employer (yes/no)	Rating	Supervisor Sign-off	Date
Critical Thinking/Problem Solving <ul style="list-style-type: none"> ● Recognize that problems can be identified, and possible solutions can be generated ● Define the problem using a variety of strategies 				



<ul style="list-style-type: none"> • Make connections between information gathered and personal experiences to apply and/or test solutions 				
Creativity / Innovation <ul style="list-style-type: none"> • Demonstrate curiosity, imagination and eagerness to learn more • Build on personal experience to specify a challenging problem to investigate • Engage in novel approaches, moves, directions, ideas and/or perspectives 				
Inquiry <ul style="list-style-type: none"> • Recognize and describe cause-and-effect relationships and patterns in everyday experiences • Investigate to form hypotheses, make observations and draw conclusions • Test hypotheses/prototype with planned process for getting feedback 				
Risk Taking <ul style="list-style-type: none"> • Demonstrate a willingness to try new things • Demonstrate flexibility, imagination and inventiveness in taking on tasks and activities • Innovate from failure, connect learning across domains and recognize new opportunities 				

PERSONAL SKILLS	Required for this employer (yes/no)	Rating	Supervisor Sign-off	Date
Self-Management / Self Awareness <ul style="list-style-type: none"> • Accurately recognize one's own emotions, thoughts and values and how they influence behavior • Appropriately express one's own emotions, thoughts and values and identify how they influence behavior • Assess personal strengths and limitations, with a well-grounded sense of confidence, optimism and a 'growth mindset' 				
Self-Direction				



<ul style="list-style-type: none"> ● Recognize personal characteristics, preferences, thoughts and strengths ● Pursue opportunities to engage and learn interests ● Apply knowledge to set goals, make informed decisions and transfer to new contexts 				
Adaptability / Flexibility <ul style="list-style-type: none"> ● Recognize emotional response to ideas that differ from one's own ● Regulate reactions to differing perspectives ● Look for and value in different perspectives expressed by others 				
Perseverance / Resilience <ul style="list-style-type: none"> ● Resist distractions, maintain attention, and continue the task at hand through frustration or challenges ● Set goals and develop strategies to remain focused on learning goals ● Focus on learning goals by employing motivation and familiar strategies for engagement and evaluate progress, making necessary changes to stay the course 				

CIVIC/INTERPERSONAL SKILLS	Required for this employer (yes/no)	Rating	Supervisor Sign-off	Date
Collaboration / Teamwork <ul style="list-style-type: none"> ● Recognize how personal actions have had a positive or negative impact on others with feedback as needed ● Recognize how members of a community rely on each other, considering personal contributions as applicable ● Follow a process identified by others to help generate ideas, negotiate roles and responsibilities, and respects consensus in decision making 				
Communication				



<ul style="list-style-type: none"> • Articulate personal strengths and challenges using different forms of communication to express oneself • Consider purpose, formality of context and audience, and distinct cultural norms when planning content, mode, delivery and expression • Establish goals for communication and plan out steps accordingly 				
<p>Global / Cultural Awareness</p> <ul style="list-style-type: none"> • Compare attitudes and beliefs as an individual to others • Identify and explain multiple perspectives (cultural, global) when exploring events, ideas and issues • Plan and evaluate complex solutions to global challenges that are appropriate to their contexts using multiple disciplinary perspectives (such as cultural, historical and scientific) 				
<p>Ethics</p> <ul style="list-style-type: none"> • Takes great care with organizational data • Does not disclose any kind of personal or sensitive organizational information; understands that all data is confidential • Demonstrates honesty and integrity in all interactions. If an error is made, prioritizes minimal impact to the organization over their own reputation 				

PROFESSIONAL SKILLS	Required for this employer (yes/no)	Rating	Supervisor Sign-off	Date
<p>Task/Time Management</p> <ul style="list-style-type: none"> • Articulate task requirements and identify deadlines • Develop and utilize basic task and time-management strategies effectively • Demonstrate task-management attributes associated with producing 				



<p>high-quality products including the abilities to: 1) Work positively and ethically 2) Manage time and projects effectively 3) Multi-task 4) Clearly communicate with others</p>				
<p>Self-Advocacy</p> <ul style="list-style-type: none"> • Appropriately express a range of emotions to communicate personal ideas/needs • Ask questions to develop further personal understanding • Demonstrate confidence in sharing ideas/feelings 				
<p>Work Ethic</p> <ul style="list-style-type: none"> • Complete tasks with ongoing support • Seek clarity on tasks and needs occasional support • Demonstrate skill in assigned tasks and completes with little or no support 				

ACADEMIC SKILLS	Required for this employer (yes/no)	Rating	Supervisor Sign-off	Date
<p>Core Academic Foundation</p> <ul style="list-style-type: none"> • Begins to use math and literacy skills to inform work • Uses math and literacy skills to perform job tasks with frequent checks by supervisor • Independently and consistently use math and literacy skills to perform tasks (with occasional checks for quality) 				



**RELATED INSTRUCTION OUTLINE
STAFF ACCOUNTANT
(Existing Title: Accounting Technician)
O*NET-SOC CODE: 43-3031.00 RAPIDS CODE:1125CB**

Related instruction - The curriculum is defined as a variety of classes, around which the exams and projects are based. By defining the related instruction this way, all related instruction competencies required of the students are met through a combination of coursework and/or hands-on exercises. Employers will select relevant courses for related instruction in the topics outlined below, totaling **at least 144 hours** over the duration of the apprenticeship. Selection of required topics and associated training time may vary by employer and apprentice. Employer may add additional occupation specific courses as necessary over and above those specified below.

RELATED INSTRUCTION	Approximate Hours
Apprenticeship Orientation	15
Workplace Essentials	45
Employer Onboarding	10
Business Acumen	5
Financial Reporting	15
Technology Applications: Excel	10
Technology Applications: Accounting Software	10
Tax Regulations and Codes	15
Bookkeeping	10
Accounting Principles	90
Risk Assessment	10
Data Analysis and Interpretation	10
TOTAL RI HOURS	245

COURSE DESCRIPTIONS

Apprenticeship Orientation (15 hours)

Introduction to career-readiness to prepare students for working in a professional environment: apprenticeship and workplace expectations with a focus on growth mindset.



Workplace Essentials (45 hours)

Skills in common computer applications, effective workplace communication, time management, and conflict resolution.

Employer Onboarding (10 hours)

Orientation training provided to new employees by the employer

Business Acumen (5 hours)

Describes the mission and structures of the organization.

Financial Reporting (15 hours)

Understands the documents associated with measuring a business's financial performance.

Technology Applications: Excel (10 hours)

Identifies and utilizes relevant technology and tools to analyze data, and to efficiently and effectively perform assigned tasks.

Technology Applications: Accounting Software (10 hours)

Identifies and utilizes relevant technology and tools to analyze data, and efficiently and effectively perform assigned tasks.

Tax Regulations and Codes (15 hours)

Describes relevant regulations and codes that impact financial reporting standards and requirements.

Bookkeeping (10 hours)

Accurately enters financial transactions, and understands the impact that transactions have on the financial statements.

Accounting Principles (90 hours)

Demonstrates a proficient level of professional skill and/or knowledge in accounting and keeps current with developments and trends (GAAP).

Risk Assessment (10 hours)

Assesses risk using appropriate frameworks, professional judgment, and skepticism. Helps the organization identify if a reasonable level of risk has been exceeded.

Data Analysis and Interpretation (10 hours)

Identifies and applies appropriate, reliable, and verifiable measurements to analyze data for a given purpose and intended use.



SELECTION PROCEDURES

1. Apprenticeship opportunities are shared with students enrolled in CareerWise and its affiliated programs.
 2. Interested applicants complete the application process outlined in the apprenticeship recruitment notice. All suitably qualified applicants can apply to the apprenticeship opportunity.
 3. All applicants that meet the minimum qualifications will be selected for an employer interview.
 4. At the time of interview, applicants will be asked the same set of questions to ensure each applicant is treated equally.
 5. Applicants shall be rated and ranked based on interview scores.
- If required by the employer, the top candidates may be invited for a second interview.
6. The applicants will be notified of the hiring decision in a timely manner and all applicants will be treated equally with regard to notifications.
 7. All records regarding the selection of apprentices will be forwarded to and maintained by the Sponsor (see Sponsor Requirements Guide).

Direct Entry:

The Sponsor may allow direct entry applicants that are part of an employer's incumbent workforce, a qualified pre-apprenticeship program, or Job Corps graduates whose training, similarly, qualifies them for the occupation.