

URBANDALE COMMUNITY SCHOOL DISTRICT
CURRICULUM FRAMEWORK OUTLINE

SUBJECT:	Business Education	
COURSE TITLE:	Recordkeeping	
GRADE LEVEL:	9, 10	Elective
PREREQUISITES:	None	1 Credit/1 Semester

COURSE DESCRIPTION:

The purpose of Record Keeping is to provide students with skills that will enable them to handle both personal and business record keeping tasks by using realistic business papers, a practice set, and the computer. The personal record keeping includes budgeting, checking accounts, and credit records. The business record keeping focuses on the records maintained by businesses, including cash receipts, petty cash, accounts receivables, stock/inventory, accounts payable, and payroll. Computers are used to show electronic methods of completing these forms after the manual method has been successfully mastered.

CONTENT STANDARDS AND BENCHMARKS:

In order that students achieve the maximum benefit from their talents and abilities, the students of Urbandale Community School District's vocational education program should be able to...

Content Standard I. Demonstrate comprehension, computation, and applied technology skills.

Benchmarks: Apply using manual, mechanical and electronic methods to record data.

Content Standard II. Develop communication, employability, and life-management skills.

Benchmarks: Demonstrate understanding of the need for recordkeeping.
Demonstrate the basic skills needed for success in record keeping tasks.
Prepare a simple budget, receipts and payment register and a budget analysis.
Recognize the importance of credit in today's world as an individual and for a business.
Demonstrate personal banking processes.



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**CONTENT STANDARDS AND COURSE BENCHMARKS FOR
RECORDKEEPING:**

Standard I. Demonstrate comprehension, computation, and applied technology skills. The students in Recordkeeping will be able to...

Benchmark: Apply using manual, mechanical and electronic methods to record data.

Indicators: Efficiently work with computer, including accessing program, inputting data, and printing.
Manipulate data into correct format for forms and reports.
Compare and contrast different ways records are processed (manually, mechanically, electronically).
Determine most effective method for data record.

Standard II. Develop communication, employability, and life-management skills. The students in Recordkeeping will be able to...

Benchmark: Demonstrate an understanding of the need for record keeping.

Indicators: Describe various record keeping positions.
Identify why records are important.
Explore careers in record keeping and computers.
Demonstrate how to enter and correct data on business forms.
Recall special data processing symbols.
Demonstrate an understanding of the data processing cycle.
Improve verifying skills.
Maintain a records management system (numeric and alphabetic).
Demonstrate the use of basic rules for filing documents alphabetically.
Comprehend how data are entered and stored in a data processing system.

Benchmark: Demonstrate the basic skills needed for success in record keeping tasks.

Indicators: Realize the importance of and demonstrate accuracy in their work.



Verify data for its accuracy.
Write legibly so that mistakes are not made following directions.
Follow directions correctly.
Compare and contrast different methods of managing records.

Benchmark: Prepare a simple budget, receipts and payments register and a budget analysis.

Indicators: Recognize why it is necessary to maintain a budget.
Show how to keep a record of receipts and payments.
Examine budget records for a family.
Analyze how businesses use budgets.
Develop a business budget.
Compare and contrast budgeted amounts with actual amounts.

Benchmark: Recognize the importance of credit in today's world as an individual and for a business.

Indicators: Identify the factors considered in granting credit.
Summarize how to apply for credit.
List the advantages and disadvantages of using a credit card.
Uncover common errors on credit card statements.
Calculate a correct credit card balance.
Calculate finance charges on installment purchases.
Total all costs of buying on an installment plan.
Verify amounts on installment contracts.
Define *promissory notes* and calculate interest and amount due.

Benchmark: Demonstrate personal banking processes.

Indicators: Show how to open a checking account and a savings account, including the completion of a signature card and a deposit slip.
Complete check stubs and write checks.
Demonstrate the understanding of a voucher check.
Use a check register.
Endorse checks in a variety of ways.
Choose the proper type of savings account.
Identify other services provided by banks.
Prepare a bank reconciliation using a bank statement.
Locate errors and demonstrate how to correct the errors in an account.

No student enrolled in the Urbandale Community School District shall be excluded from participation in, be denied the benefits of, or be subjected to discrimination in the District's programs on the basis of race, color, creed, sex, religion, marital status, ethnic background, national origin, disability, sexual orientation, gender identity, or socio-economic background. The policy of the District shall be to provide educational programs and opportunities for students as needed on the basis of individual interests, values, abilities and potential.

