

BOOKKEEPING DACUM

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DACUM Skill Rating Scale

- 1 - Can perform some parts of this skill satisfactorily but requires assistance and/or supervision to perform the entire skill.
- 2 - Can perform this skill satisfactorily but requires periodic assistance and/or supervision.

- 3 - Can perform this skill competently without assistance or supervision.
- 4 - Can perform this skill competently without, assistance with more than acceptable quality, and with initiative/adaptability to unique situations.

APPLY LOGIC A	Identify consequences of errors A1	Use math skills A2	Apply spreadsheet formulas A3	Create formulas A4	Identify consequences of actions A5	Perform mental calculations A6
	1 2 3 4	1 2 3 4	1 2 3 4	1 2 3 4	1 2 3 4	1 2 3 4
	Estimate results A7	Distinguish which math skills/processes to use A8				
	1 2 3 4	1 2 3 4				
CLASSIFY DOCUMENTS B	Differentiate between various source documents B1	Interpret document information B2	Identify elements of a source document B3	Interpret invoices / bill of sale B4	Interpret purchase orders B5	Interpret packing slips B6
	1 2 3 4	1 2 3 4	1 2 3 4	1 2 3 4	1 2 3 4	1 2 3 4
	Interpret quotes / estimates B7	Interpret vouchers (cheques / requisitions) B8	Interpret statements B9	Interpret cheques B10		
	1 2 3 4	1 2 3 4	1 2 3 4	1 2 3 4		
PROCESS ACCOUNTS PAYABLE C	Input vendor information C1	Maintain vendor information C2	Match A/P documents C3	Verify receipt of goods or services C4	Apply GST and PST C5	Record invoices C6
	1 2 3 4	1 2 3 4	1 2 3 4	1 2 3 4	1 2 3 4	1 2 3 4
	Process payment C7	Identify discrepancies C8	Process refunds / credits C9	Receive vendor statements C10		
	1 2 3 4	1 2 3 4	1 2 3 4	1 2 3 4		

PROCESS ACCOUNTS RECEIVABLES
D

Input customer information D1				Maintain customer information D2				Match A/R documents D3				Verify sale / provision of goods or services D4				Calculate GST and PST D5				Create invoices D6			
1	2	3	4	1	2	3	4	1	2	3	4	1	2	3	4	1	2	3	4	1	2	3	4
Receive payment D7				Refer delinquent accounts to collection D8				Prepare credit notes D9				Issue customer statements D10											
1	2	3	4	1	2	3	4	1	2	3	4	1	2	3	4								

APPLY ACCOUNTING PRINCIPLES
E

Apply the matching principle E1				Provide information in a consistent manner E2				Provide information in a timely manner E3				Comply with ethical standards of accounting E4				Follow accounting cycle E5			
1	2	3	4	1	2	3	4	1	2	3	4	1	2	3	4	1	2	3	4

ANALYSE DATA
F

Determine if item is a debit or credit F1				Discriminate between expenses and capital entries F2				Perform reconciliations F3				Prepare budget forecast F4				Compare results with estimates F5				Visually identify cash/cheques authenticity F6			
1	2	3	4	1	2	3	4	1	2	3	4	1	2	3	4	1	2	3	4	1	2	3	4

PROCESS GOVERNMENT DOCUMENTATION
G

Prepare GST and PST remittance G1				Gather remittance related information G2				Interpret government rules and regulations G3				Comply with government rules and regulations G4				Calculate environmental levies G5				Complete government remittance forms G6			
1	2	3	4	1	2	3	4	1	2	3	4	1	2	3	4	1	2	3	4	1	2	3	4
Interpret reports to obtain accurate remittance information G7																							
1	2	3	4																				

PREPARE FINANCIAL STATEMENTS
H

Identify various financial statements H1	Identify errors H2	Interpret financial statements H3	Select appropriate financial; statement for preparation H4	Assemble information for inclusion in financial statement H5	Translate financial data for use in financial statements H6
1 2 3 4	1 2 3 4	1 2 3 4	1 2 3 4	1 2 3 4	1 2 3 4
Justify financial statement to others H7	Adjust financial statement H8	Compare actuals with forecasts H9			
1 2 3 4	1 2 3 4	1 2 3 4			

PROCESS PAYROLL
I

Prepare source deductions I1	Prepare T4's I2	Prepare a record of employment I3	Prepare WCB remittance I4	Contribute to the maintenance of a benefit plan I5	Prepare payroll tax remittance I6
1 2 3 4	1 2 3 4	1 2 3 4	1 2 3 4	1 2 3 4	1 2 3 4
Calculate payroll I7	Ensure employee documentation is complete I8	Issue payment to employees I9	Maintain employee records I10		
1 2 3 4	1 2 3 4	1 2 3 4	1 2 3 4		

USE TECHNOLOGY
J

Use World Wide Web (browsers) J1	Use accounting software J2	Use Word processing software J3	Use spreadsheet software J4	Use industry specific software J5	Use database software J6
1 2 3 4	1 2 3 4	1 2 3 4	1 2 3 4	1 2 3 4	1 2 3 4
Use email software J7	Use presentation software J8	Use scheduling software J9	Perform system back-up J10	Use office technology (Telephone, scanner, photocopier etc.) J11	Use online applications (banking etc.) J12
1 2 3 4	1 2 3 4	1 2 3 4	1 2 3 4	1 2 3 4	1 2 3 4
Navigate network systems J13	Apply trouble shooting techniques J14	Connect hardware J15	Use inventory control software J16	Use cash/cheque verification machines/technology J17	
1 2 3 4	1 2 3 4	1 2 3 4	1 2 3 4	1 2 3 4	

FOLLOW
ACCOUNTING
PROCESSES
K

Create chart of accounts K1	Assign account codes K2	Prepare journal entries K3	Reconcile accounts K4	Apply best practices K5	Enter data K6
1 2 3 4	1 2 3 4	1 2 3 4	1 2 3 4	1 2 3 4	1 2 3 4
Monitor accounts/expenditures/receipts K7	Propose recommendations for improving processes/procedures K8	Flag anomalies K9	Prepare bank deposits K10	Issue receipts K11	Maintain files and debit records K12
1 2 3 4	1 2 3 4	1 2 3 4	1 2 3 4	1 2 3 4	1 2 3 4
Maintain records/information in electronic format K13	Participate in month end/year end procedures K14				
1 2 3 4	1 2 3 4				

USE
COMMUNICATION
SKILLS
L

Demonstrate writing skills L1	Demonstrate active listening skills L2	Demonstrate questioning skills L3	Communicate at the level of the audience L4	Interpret non-verbal cues L5	Demonstrate presentation skills L6
1 2 3 4	1 2 3 4	1 2 3 4	1 2 3 4	1 2 3 4	1 2 3 4
Select appropriate communication tools L7	Follow email etiquette L8	Follow telephone etiquette L9	Write business documents (memos, letters, reports, proposals etc.) L10	Interpret business documents (contracts, RFPs, insurance documents etc.) L11	
1 2 3 4	1 2 3 4	1 2 3 4	1 2 3 4	1 2 3 4	

MANAGE SELF
M

Demonstrate patience M1	Demonstrate team work skills M2	Manage stress M3	Demonstrate time management skills M4	Set priorities M5	Comply with deadlines M6
1 2 3 4	1 2 3 4	1 2 3 4	1 2 3 4	1 2 3 4	1 2 3 4
Practice multi-tasking skills M7	Maintain focus on tasks M8	Demonstrate respect for others M9	Use conflict management techniques M10	Demonstrate attention to detail M11	Set personal goals M12
1 2 3 4	1 2 3 4	1 2 3 4	1 2 3 4	1 2 3 4	1 2 3 4
Demonstrate organizational skills M13					
1 2 3 4					

DEMONSTRATE PROFESSIONALISM
N

Develop professional/personal networks N1	Demonstrate a commitment to life-long learning N2	Participate as part of a team/organization N3	Maintain currency within the field N4	Conduct research N5	Investigate best practices N6
1 2 3 4	1 2 3 4	1 2 3 4	1 2 3 4	1 2 3 4	1 2 3 4
Identify professional development needs N7	Project a professional image N8	Adapt to culture of the organization N9	Contribute to the success of the organization N10	Demonstrate initiative N11	Maintain confidentiality N12
1 2 3 4	1 2 3 4	1 2 3 4	1 2 3 4	1 2 3 4	1 2 3 4
Demonstrate discretion N13	Represent the company/organization in a positive light N14	Demonstrate customer service skills N15	Follow information security protocol N16		
1 2 3 4	1 2 3 4	1 2 3 4	1 2 3 4		

APPLY INVENTORY CONTROL PROCEDURES
O

Verify inventory counts O1	Adjust ledger account to match inventory O2	Estimate inventory levels O3	Categorize inventory O4	Estimate inventory value O5	Maintain inventory lists O6
1 2 3 4	1 2 3 4	1 2 3 4	1 2 3 4	1 2 3 4	1 2 3 4
Monitor re-order levels O7					
1 2 3 4					

PROCESS PETTY CASH
P

Create petty cash account P1	Replenish petty cash account P2	Establish rules for petty cash P3	Recommend petty cash amount P4	Count cash on hand P5	Secure cash P6
1 2 3 4	1 2 3 4	1 2 3 4	1 2 3 4	1 2 3 4	1 2 3 4
Issue voucher / cash P7	Record petty cash transactions P8				
1 2 3 4	1 2 3 4				