Individual Test Item Specifications

8203310- Accounting Applications 1
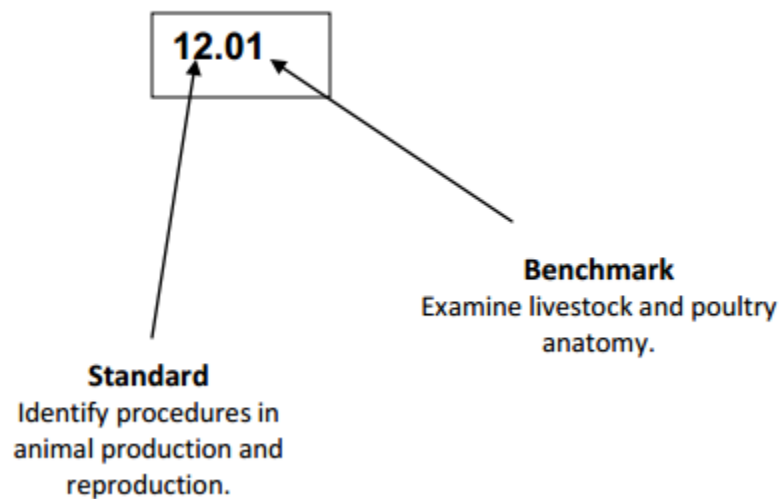
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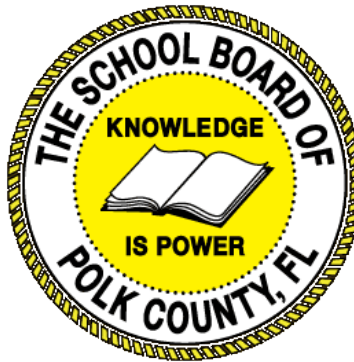
Table of Contents

I. Guide to the Individual Benchmark Specifications

Content specific guidelines are given in the *Individual Benchmark Specifications* for each course. The *Specifications* contains specific information about the alignment of items with the Florida Standards. It identifies the manner in which each benchmark is assessed, provides content limits and stimulus attributes for each benchmark, and gives specific information about content, item types, and response attributes.

Benchmark Classification System

- Each Career and Technical Education course has its own set of course standards. The benchmarks are organized numerically, with two numbers separated by a decimal point. The first number is the standard number, and the second number is the benchmark number. You will see these numbers on the Item Specifications for each course.

An example, from Agritechnology 1:

12.01

Benchmark
Examine livestock and poultry anatomy.

Standard
Identify procedures in animal production and reproduction.

The image above describes the components of a Career and Technical Education Standard and Benchmark classification system.

Each MAFS benchmark is labeled with a system of letters and numbers.

- The four letters in the *first position* of the label identify the **Subject**.
- The number(s) in the *second position* represents the **Grade Level**.
- The letter(s) in the *third position* represents the **Category**.
- The number in the fourth position shows the **Domain**.
- The number in the *fifth position* identifies the **Cluster**.
- The number in the last position identifies the specific **Benchmark**.

MAFS.912.S-ID.1.2

Benchmark
Use statistics appropriate to the shape of the data distribution to compare center (median, mean) and spread (interquartile range, standard deviation) of two or more different data sets

Subject Area
Florida Standards Math

Grade Level
Grades 9-12

Reporting Category
Statistics and Probability

Domain
Interpreting Categorical and Quantitative Data

Cluster
Summarize, represent, and interpret data on a single count or measurement variable

The image above describes the components of a Florida Standard and Benchmark classification system.

Definitions of Benchmark Specifications

The *Individual Benchmark Specifications* provides standard-specific guidance for assessment item development for the Florida Department of Education Career and Technical Education item banks. For each benchmark assessed, the following information is provided.

Reporting Category	is a grouping of related benchmarks that can be used to summarize and report achievement.
Standard	refers to the standard statement presented in the Florida Standards.
Benchmark	refers to the benchmark statement presented in the Florida Standards. In some cases, two or more related benchmarks are grouped together because the assessment of one benchmark addresses another benchmark.
Item Types	are used to assess the benchmark or group of benchmark.
Cognitive Complexity	ideal level at which item should be assessed.
Benchmark Clarifications	explain how achievement of the benchmark will be demonstrated by students. In other words, the clarification statements explain what the student will do when responding to questions.
Content Limits	define the range of content knowledge and that should be assessed in the items for the benchmark.
Stimulus Attributes	define the types of stimulus materials that should be used in the items, including the appropriate use of graphic materials and item context or content.
Response Attributes	define the characteristics of the answers that a student must choose or provide.
Content Focus	addresses the broad key terms and concepts associated with the examples found in the standards, benchmarks, or benchmark clarifications.
Sample Items	are provided for each type of question assessed. The correct answer for all sample items is provided.

II. Individual Benchmark Specifications

Standard	6.0 Describe management functions and organizational structures as they relate to today's workplace and employer/employee roles.
Benchmark	6.01 Describe how accounting departments work within and across organizations.
Item Types **(MC)-Multiple Choice** **(SA)-Short Answer** **(P)-Performance** **(ER)-Extended Response**	(MC)=X (SA)=X (P)= (ER)=
Cognitive Complexity Level	L,M
Benchmark Clarification	The student will describe how accounting departments work within and across many different types of organizations.
Content Focus	Institution, operations, data entry, collaboration, certified public accountant, worksheets, profits, losses, income
Content Limits	The student must have access to accounting software or spreadsheet software.
Stimulus Attributes	The stimulus should include a stem written as a question. Constructed reponse stimulus can be written as a statement and may describe the student response. Charts, tables, and other related graphics may be used.
Response Attributes	The response can include terms, phrases, or sentences. Student created written responses may be used.
Sample Item	What is the term for documenting audit procedures that have not been completed? a. eating time (recording fewer hours than actually worked) b. fact and appearance (objectively rendering an opinion) c. ghost-ticking d. subpeona serving (ordering a person to attend court) Answer: C

Standard	6.0 Describe management functions and organizational structures as they relate to today's workplace and employer/employee roles.
Benchmark	6.02 Describe the roles and responsibilities of employees within the organization of a small, medium, or large accounting department (including the CFO, controller, accounting manager, accounts payable and receivable coordinator, payroll administrator, bookkeeper and credit and collection manager).
Item Types **(MC)-Multiple Choice** **(SA)-Short Answer** **(P)-Performance** **(ER)-Extended Response**	(MC)=X (SA)=X (P)= (ER)=
Cognitive Complexity Level	L,M
Benchmark Clarification	The student will describe the roles and responsibilities of employees within the organization of an accounting department.
Content Focus	Chief financial officer, comptroller, manager, bookkeepper, payable, receivable
Content Limits	The student must have access to accounting software or spreadsheet software.
Stimulus Attributes	The stimulus should include a stem written as a question. Constructed reponse stimulus can be written as a statement and may describe the student response. Charts, tables, and other related graphics may be used.
Response Attributes	The response can include terms, phrases, or sentences. Student created written responses may be used.
Sample Item	Who is the chief officer in charge of the accounting department? a. bookkeeper (performs general accounting duties) b. coordinator (organizes the tasks of the office) c. controller d. manager (oversees the clerical staff of the office) Answer: C

Standard	7.0 Practice quality performance in the learning environment and the workplace.
Benchmark	7.04 Project a professional image through appropriate business attire, ethical behavior, personal responsibility, flexibility, and respect for confidentiality.
Item Types **(MC)-Multiple Choice** **(SA)-Short Answer** **(P)-Performance** **(ER)-Extended Response**	(MC)=X (SA)=X (P)= (ER)=
Cognitive Complexity Level	L,M
Benchmark Clarification	The student will explain the importance of projectioning a profession image through appropriate business attire, ethical behavior, personal responsibility, flexibility, and respect for confidentiality.
Content Focus	Professional image, behavior, ethical, responsibility, flexibility, confidentiality, appropriate, workplace
Content Limits	The student must have access to accounting software or spreadsheet software.
Stimulus Attributes	The stimulus should include a stem written as a question. Constructed reponse stimulus can be written as a statement and may describe the student response. Charts, tables, and other related graphics may be used.
Response Attributes	The response can include terms, phrases, or sentences. Student created written responses may be used.
Sample Item	Which of the following items would not be considered professional business dress attire for a gentleman? a. bow tie b. cordoroy sportscoat c. oxford shirt d. pinstriped suit Answer: B

Standard	8.0 Exhibit customer service skills.
Benchmark	8.04 Model proper business etiquette (including introductions, phone etiquette, dining, networking, marketing, community service).
Item Types **(MC)-Multiple Choice** **(SA)-Short Answer** **(P)-Performance** **(ER)-Extended Response**	(MC)= (SA)= (P)=X (ER)=X
Cognitive Complexity Level	M
Benchmark Clarification	The student will explain proper modeling of business etiquette including introductions, phone etiquette, dining, networking, marketing, and community service.
Content Focus	Etiquete, networking, marketing, community service, customer service
Content Limits	The student must have access to Accounting software or spreadsheet software.
Stimulus Attributes	The stimulus should include a stem written as a question. Constructed reponse stimulus can be written as a statement and may describe the student response. Charts, tables, and other related graphics may be used.
Response Attributes	The response can include terms, phrases, or sentences. Student created written responses may be used.
Sample Item	Demonstrate how to introduce yourself to a potential employer by introducing yourself to your instructor using proper business etiquette. 2 points - The student demonstrates proper introduction with firm handshake, eye contact, and clear speech. 1 point - The student demonstrates proper introduction but lacks some of the proper etiquette. 0 points - The student does not demonstrate proper etiquette.

Standard	9.0 Demonstrate mathematics knowledge and skills.
Benchmark	9.01 Demonstrate knowledge of arithmetic operations.
Item Types **(MC)-Multiple Choice** **(SA)-Short Answer** **(P)-Performance** **(ER)-Extended Response**	(MC)=XX (SA)= (P)= (ER)=
Cognitive Complexity Level	L,M,H
Benchmark Clarification	The student will demonstrate knowledge of arithmetic operations.
Content Focus	Arithmetic, order of operations, addition, subtraction, multiplication, division, average
Content Limits	The student must have access to accounting software or spreadsheet software.
Stimulus Attributes	The stimulus should include a stem written as a question. Constructed reponse stimulus can be written as a statement and may describe the student response. Charts, tables, and other related graphics may be used.
Response Attributes	The response can include terms, phrases, or sentences. Student created written responses may be used.
Sample Item	What is the average of the following numbers: 334, 227, 77, 192, and 245? A. 215 B. 245 C. 334 D. 1075 Answer: A

Standard	9.0 Demonstrate mathematics knowledge and skills.
Benchmark	9.02 Analyze and apply data and measurements to solve problems and interpret documents.
Item Types **(MC)-Multiple Choice** **(SA)-Short Answer** **(P)-Performance** **(ER)-Extended Response**	(MC)=X (SA)=X (P)= (ER)=
Cognitive Complexity Level	M,H
Benchmark Clarification	The student will to analyze and apply data and measurements to solve problems and interpret documents.
Content Focus	Analyze, measurements, interpret, solve
Content Limits	The student must have access to accounting software or spreadsheet software.
Stimulus Attributes	The stimulus should include a stem written as a question. Constructed reponse stimulus can be written as a statement and may describe the student response. Charts, tables, and other related graphics may be used.
Response Attributes	The response can include terms, phrases, or sentences. Student created written responses or computer generated responses may be used.
Sample Item	What is the final step in preparing a trial balance sheet ? a. determining owner equity b. ensuring total debits equal total credits c. identify all journal accounts d. posting transactions

Standard	9.0 Demonstrate mathematics knowledge and skills.
Benchmark	9.03 Construct charts/tables/graphs using functions and data.
Item Types (MC)-Multiple Choice (SA)-Short Answer (P)-Performance (ER)-Extended Response	(MC)=X (SA)= (P)=X (ER)=X
Cognitive Complexity Level	M,H
Benchmark Clarification	The student will construct charts, tables, and graphs as well as use functions to analyze data.
Content Focus	Charts, tables, graphs, functions, data
Content Limits	The student must have access to accounting software or spreadsheet software.
Stimulus Attributes	The stimulus should include a stem written as a question. Constructed reponse stimulus can be written as a statement and may describe the student response. Charts, tables, and other related graphics may be used.
Response Attributes	The response can include terms, phrases, or sentences. Student created written responses or computer generated responses may be used.
Sample Item	What is the name of the function used in spreadsheet applications to prepare data for analysis? A. auto fill function (correct answer) B. database function (counts the cells that contain numbers) C. financial function (investment and interest accural) D. text function (converts formulas to text) Answer: A. auto fill function

Standard	10.0 Apply mathematical operations and processes as well as financial planning strategies to commonly occurring personal and business situations.
Benchmark	10.2 Prepare and analyze a personal budget.
Item Types (MC)-Multiple Choice (SA)-Short Answer (P)-Performance (ER)-Extended Response	(MC)=X (SA)= (P)=X (ER)=
Cognitive Complexity Level	M,H
Benchmark Clarification	The student will prepare and analyze a personal budget.
Content Focus	Personal budget, expenses, savings, needs, wants, interest, payment, checks, balance, bills, statement
Content Limits	The student must have access to accounting software or spreadsheet software.
Stimulus Attributes	The stimulus should include a stem written as a question. Constructed reponse stimulus can be written as a statement and may describe the student response. Charts, tables, and other related graphics may be used.
Response Attributes	The response can include terms, phrases, or sentences. Student created written responses or computer generated responses may be used.
Sample Item	Assuming your monthly take home pay is $3,600 per month, prepare a personal budget reflecting your wages, withholdings, fixed expenses, and savings. The end result should reflect a surplus or deficit in spending. Answers will reflect a work product and vary. 4 points - Student has a thorough understanding and has provided a response that is accurate and complete. 3 points - Student has an understanding and has provided a response with some missing details. 2 points - Student has a partial understanding but has some errors in the response. 1 point - Student has very little understanding and has major errors in the response. 0 points - Student does not have an understanding of the concept.

Standard	10.0 Apply mathematical operations and processes as well as financial planning strategies to commonly occurring personal and business situations.
Benchmark	10.03 Apply appropriate mathematical processes to accounting applications.
Item Types **(MC)-Multiple Choice** **(SA)-Short Answer** **(P)-Performance** **(ER)-Extended Response**	(MC)=X (SA)=X (P)=X (ER)=
Cognitive Complexity Level	L,M,H
Benchmark Clarification	The student will apply the appropriate mathematical processes to accounting applications.
Content Focus	Accounting, balance sheet, liabilities, expenses, assets, profit, bottom line, personal, business
Content Limits	The student must have access to accounting software or spreadsheet software.
Stimulus Attributes	The stimulus should include a stem written as a question. Constructed reponse stimulus can be written as a statement and may describe the student response. Charts, tables, and other related graphics may be used.
Response Attributes	The response can include terms, phrases, or sentences. Student created written responses or computer generated responses may be used.
Sample Item	Analyze the statements below to determine which bond would be sold at a discounted rate? A. The bond with an interest rate of 5% is being sold at a market rate of 7%. B. The bond with an interest rate of 3% is being sold at a market rate of 3%. C. The bond with an interest rate of 5% is being sold at a market rate of 3%. D. The bond has an undetermined interest rate. Answer: B

Standard	12.0 Demonstrate skills for accounting work-based learning experiences.
Benchmark	12.02 Explore the use of technology in an accounting environment.
Item Types **(MC)-Multiple Choice** **(SA)-Short Answer** **(P)-Performance** **(ER)-Extended Response**	(MC)=X (SA)= (P)=X (ER)=
Cognitive Complexity Level	L,M
Benchmark Clarification	The student will explore the use of technology in an accounting environment.
Content Focus	Accounting, workplace
Content Limits	The student must have access to accounting software or spreadsheet software.
Stimulus Attributes	The stimulus should include a stem written as a question. Constructed reponse stimulus can be written as a statement and may describe the student response. Charts, tables, and other related graphics may be used.
Response Attributes	The response can include terms, phrases, or sentences. Student created written responses or computer generated responses may be used.
Sample Item	Candace creates a spreadsheet for her boss at the Langston, Griffin, and McCall accounting firm. She must show the spreadsheet to 20 employees in the meeting room. Which way would be the best way for her to show the spreadsheet to the other employees in the meeting room? A. display a poster board (not the best for a large group of people) B. give each a hard copy (not the best for a large group of people) C. snap a digital picture (not the best for a large group of people) D. use the mounted projector Answer: D

Standard	13.0 Apply accounting principles and concepts to the performance of accounting activities.
Benchmark	13.01 Demonstrate the application of the full accounting cycle (including chart of accounts, use of t accounts, journalizing business transactions, posting of journal entries, preparation of trial balance, journalizing and posting of adjusting entries, journalizing and posting of post-closing entries, and preparation of an income statement, statement of owner's equity, and balance sheet).
Item Types (MC)-Multiple Choice (SA)-Short Answer (P)-Performance (ER)-Extended Response	(MC)=X (SA)=X (P)= (ER)=
Cognitive Complexity Level	M,H
Benchmark Clarification	The student will demonstrate the application of the full accounting cycle (including chart of accounts, use of t accounts, journalizing business transactions, posting of journal entries, preparation of trial balance, journalizing and posting of adjusting
Content Focus	Journaling, transactions, entries, balancing
Content Limits	The student must have access to accounting software or spreadsheet software.
Stimulus Attributes	The stimulus should include a stem written as a question. Constructed reponse stimulus can be written as a statement and may describe the student response. Charts, tables, and other related graphics may be used.
Response Attributes	The response can include terms, phrases, or sentences. Student created written responses or computer generated responses may be used.
Sample Item	What is the term that refers to posting all of the entries? A. adjusting B. journalizing C. transacting D. transferring Answer: B

Standard	13.0 Apply accounting principles and concepts to the performance of accounting activities.
Benchmark	13.02 Demonstrate proficiency in cash control procedures (including bank deposits, electronic fund transfers, all credit and debit transactions, bank reconciliations, proof of cash, petty cash, and journal entries related to all banking activities).
Item Types **(MC)-Multiple Choice** **(SA)-Short Answer** **(P)-Performance** **(ER)-Extended Response**	(MC)=X (SA)= (P)=X (ER)=
Cognitive Complexity Level	M,H
Benchmark Clarification	The student will demonstrate proficiency in cash control procedures (including bank deposits, electronic fund transfers, all credit and debit transactions, bank reconciliations, proof of cash, petty cash, and journal entries related to all banking activit
Content Focus	Deposits, withdrawals, transactions, petty cash, journal entries, credit, debit, transfers
Content Limits	The student must have access to accounting software or spreadsheet software.
Stimulus Attributes	The stimulus should include a stem written as a question. Constructed reponse stimulus can be written as a statement and may describe the student response. Charts, tables, and other related graphics may be used.
Response Attributes	The response can include terms, phrases, or sentences. Student created written responses or computer generated responses may be used.
Sample Item	What is the term that refers to balancing your check registry? A. banking B. journaling C. posting D. reconcilation Answer: D

Standard	13.0 Apply accounting principles and concepts to the performance of accounting activities.
Benchmark	13.03 Use source documents to prepare and analyze transactions (including invoices, cash receipts, sales slips, credit memos, vendor statements, purchase orders, and packing slips).
Item Types **(MC)-Multiple Choice** **(SA)-Short Answer** **(P)-Performance** **(ER)-Extended Response**	(MC)=X (SA)=X (P)=X (ER)=
Cognitive Complexity Level	M,H
Benchmark Clarification	The student will use source documents to prepare and analyze transactions (including invoices, cash receipts, sales slips, credit memos, vendor statements, purchase orders, and packing slips).
Content Focus	Transactions, invoices, receipts, credit, vendors
Content Limits	The student must have access to accounting software or spreadsheet software.
Stimulus Attributes	The stimulus should include a stem written as a question. Constructed reponse stimulus can be written as a statement and may describe the student response. Charts, tables, and other related graphics may be used.
Response Attributes	The response can include terms, phrases, or sentences. Student created written responses or computer generated responses may be used.
Sample Item	Candace created a spreadsheet for her boss at the Langston, Griffin, and McCall Accounting Firm. Now, Candace must show the spreadsheet to 20 employees in the meeting room. Which way would be the best way for her to show the spreadsheet to the other employees in the meeting room? A. display a poster board (not the best for a large group of people) B. give each a hard copy (not the best for a large group of people) C. snap a digital picture (not the best for a large group of people) D. use the mounted projector Answer: D

Standard	13.0 Apply accounting principles and concepts to the performance of accounting activities.
Benchmark	13.04 Use payroll records to prepare and analyze transactions (including maintaining payroll records to include employee time processing procedures, payroll checks, a payroll register, employee earnings record, employer payroll taxes (to include tax forms and all associated journal entries).
Item Types (MC)-Multiple Choice (SA)-Short Answer (P)-Performance (ER)-Extended Response	(MC)=X (SA)=X (P)=X (ER)=
Cognitive Complexity Level	M,H
Benchmark Clarification	The student will use payroll records to prepare and analyze transactions (including maintaining payroll records to include employee time processing procedures, payroll checks, a payroll register, employee earnings record, employer payroll taxes (to inclu
Content Focus	Transactions, entries, payroll, earnings, net income, journal entries
Content Limits	The student must have access to accounting software or spreadsheet software.
Stimulus Attributes	The stimulus should include a stem written as a question. Constructed reponse stimulus can be written as a statement and may describe the student response. Charts, tables, and other related graphics may be used.
Response Attributes	The response can include terms, phrases, or sentences. Student created written responses or computer generated responses may be used.
Sample Item	The largest expense to businesses and corporations is the salaries of the employees. This compensation includes more than just payroll wages. What is another form of wage compensation to employees? A. company issued credit card B. compensated absences C. retirement plans D. stock options Answer: B

Standard	13.0 Apply accounting principles and concepts to the performance of accounting activities.
Benchmark	13.05 Analyze transactions for accuracy and prepare appropriate correcting entries.
Item Types **(MC)-Multiple Choice** **(SA)-Short Answer** **(P)-Performance** **(ER)-Extended Response**	(MC)=X (SA)=X (P)=X (ER)=
Cognitive Complexity Level	M,H
Benchmark Clarification	The student will analyze transactions for accuracy and prepare appropriate correcting entries.
Content Focus	Transactions, entries, accuracy, analyze
Content Limits	The student must have access to accounting software or spreadsheet software.
Stimulus Attributes	The stimulus should include a stem written as a question. Constructed reponse stimulus can be written as a statement and may describe the student response. Charts, tables, and other related graphics may be used.
Response Attributes	The response can include terms, phrases, or sentences. Student created written responses or computer generated responses may be used.
Sample Item	Adjusting entries are accounting journal entries that convert a company's accounting records to the accrual basis of accounting. When are the adjusting entries performed? A. upon completion of the balance sheet B. while adjusting interest payable expenses C. prior to issuing the companies finianacial statements D. when the amount needs to be divided up between two or more accounting periods. Answer: C

Standard	14.0 Apply accounting principles and concepts using appropriate technology.
Benchmark	14.01 Identify and use the appropriate technology in an accounting environment.
Item Types **(MC)-Multiple Choice** **(SA)-Short Answer** **(P)-Performance** **(ER)-Extended Response**	(MC)=X (SA)=X (P)= (ER)=
Cognitive Complexity Level	L,M
Benchmark Clarification	The student will identify and use the appropriate technology in an accounting environment.
Content Focus	Accountants, accounts, payable, technology, spreadsheets, columns, rows, cells, worksheets
Content Limits	The student must have access to accounting software or spreadsheet software.
Stimulus Attributes	The stimulus should include a stem written as a question. Constructed reponse stimulus can be written as a statement and may describe the student response. Charts, tables, and other related graphics may be used.
Response Attributes	The response can include terms, phrases, or sentences. Student created written responses or computer generated responses may be used.
Sample Item	What is the top "must-have" technology product needed by accountants and their industry? A. cloud-based back up server B. file encryption services C. scanners D. workflow management products Answer: B

Standard	14.0 Apply accounting principles and concepts using appropriate technology.
Benchmark	14.02 Demonstrate proficiency in the use of spreadsheet and accounting software to maintain accounting records to include creating and manipulating both data and formulas, formatting data, securing data and presenting results visually (including charts and graphs).
Item Types **(MC)-Multiple Choice** **(SA)-Short Answer** **(P)-Performance** **(ER)-Extended Response**	(MC)=X (SA)= (P)=XX (ER)=
Cognitive Complexity Level	M,H
Benchmark Clarification	The student will demonstrate proficiency in the use of spreadsheet and accounting software to maintain accounting records to include creating and manipulating both data and formulas, formatting data, securing data and presenting results visually (includin
Content Focus	Spreadsheet, accounting, data, formulas, formatting, charts, graphs
Content Limits	The student must have access to accounting software or spreadsheet software.
Stimulus Attributes	The stimulus should include a stem written as a question. Constructed reponse stimulus can be written as a statement and may describe the student response. Charts, tables, and other related graphics may be used.
Response Attributes	The response can include terms, phrases, or sentences. Student created written responses or computer generated responses may be used.
Sample Item	What is the name of the field used for entering data in a spreadsheet? A. box B. cell C. element D. square Answer: B