

LOS ANGELES UNIFIED SCHOOL DISTRICT | DIVISION OF ADULT AND CAREER EDUCATION

EVANS CAS

## CERTIFICATE OF COMPLETION

*Presented to*

**SERGEY BELOGRUD**

has successfully demonstrated competency in the skills taught in

**ACCOUNTING/2**

**Course #: 751560**

**Course Hours: 80**

This competency-based course is the second in a sequence of two designed for accounting. It provides students with technical instruction and practical experience in double-entry accounting systems. Instruction includes an introduction, workplace safety, reviews of business math and employability skills, and entrepreneurial skills. Emphasis is placed on the forms of business organizations, fixed assets, long-term liabilities, financial statement analysis, payroll, discounts, returns and allowances, job costing accounting, plant assets and depreciation, notes and interest, accrued items, and end-of-fiscal period. The competencies in this course are aligned with the California High School Academic Content Standards and the California Career Technical Education Model Curriculum Standards.

April 22, 2023

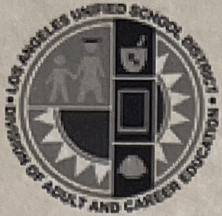
MIA Q MARASIGAN

Instructor

*Renny Luyra*

Executive Director





LOS ANGELES UNIFIED SCHOOL DISTRICT  
DIVISION OF ADULT AND CAREER EDUCATION  
Evans CAS  
717 N. FIGUEROA ST.  
LOS ANGELES CA 90012  
(213) 613-7900

April 22, 2023

SERGEY BELOGRUD  
900 W TEMPLE STREET  
LOS ANGELES CA 90012

RE: VERIFICATION OF COMPETENCIES

Dear : SERGEY BELOGRUD

Congratulations! You have successfully completed the ACCOUNTING/2 course which comprises the following competencies:

- ACCRUED ITEMS
- DISCOUNTS, RETURNS AND ALLOWANCES
- END-OF-FISCAL PERIOD
- FINANCIAL STATEMENT ANALYSIS
- FORMS OF BUSINESS ORGANIZATIONS
- JOB COST ACCOUNTING
- NOTES AND INTEREST
- PLANT ASSETS AND DEPRECIATION
- BUSINESS MATH REVIEW
- EMPLOYABILITY SKILLS REVIEW
- ENTREPRENEURIAL SKILLS
- FIXED ASSETS
- INTRODUCTION AND SAFETY
- LONG-TERM LIABILITIES
- PAYROLL

We wish you continued success in your educational and professional endeavors.

A handwritten signature in cursive script that reads "Renny Neyra".

April 22, 2023

Executive Director: Renny Neyra

