



## ARTICULATION AGREEMENT

**College Program: Accounting Assistant**

**CIP 52.0302**

**Career Pathway: Business Financial Management & Accounting**

**Career Cluster: Business, Management & Administration**

The purpose of this agreement is to grant college credit to high school students who have achieved the level of knowledge and skill required for the college-equivalent entry-level course(s) identified in this agreement. Upon successful completion of the identified course competencies with a grade of 'B' (3.0) or higher and the high school teacher's endorsement that the competency requirements have been met, students will be qualified to receive college credit.

**The following Spokane Community College course(s) have been approved for Tech Prep articulation with Deer Park School District high school course(s) as listed below:**

High Schools	College Courses	Credits
Deer Park High School (CIP 520301)	SCC	
Accounting Semester 1	ACCT 151 College Accounting I	5
Accounting Semester 1 and 2 (1 year)	ACCT 152 College Accounting II	5

*\*see attached list(s) of competencies for articulated courses*

### Student Articulation Procedure:

1. Be enrolled in the required high school class.
2. Register for Tech Prep/Dual Credit articulated course during the same academic year the high school class is completed. If a series of courses are involved in the articulation, students register for credit during the same academic year the last course in the series is completed.
3. Earn a grade of 'B' (3.0) or better in all courses required under the articulation agreement.
4. Complete all required skills as identified on the competency profile.
5. If an exam or review of completed work is required under the terms of this agreement, students must receive a passing score (determined by college or industry certification) to earn college credit (*see competency list for requirements*).
6. Within seven years of completing the articulated class, enroll at SCC or SFCC and submit the SERS Tech Prep Registration Confirmation to the Transcript Office. Articulation requirements will be reviewed and verified by the appropriate office or department. Credit will be awarded to qualifying students.

### High School Instructors:

1. Ensure all students receive a copy of the course syllabus outlining information about Tech Prep, the college course competencies and the process required to earn college credit.
2. Hold students accountable for the same competency standard and course expectations as required by the college-equivalent course (*see competency list attached*).
3. Ensure students are prepared for, and pass a final exam approved by SCC with a 75% or better to measure their level of skill and competence in the coursework.
4. Submit final grades for all students registered to earn Tech Prep college credit no later than June of the current academic year.
5. Attend scheduled meetings, workshops or in-service activities that enhance the high school/college partnership & support implementation of the Tech Prep articulated program.

**Articulation Review and Renewal:**

The designated program facilitators, college administrators and/or instructors and high school faculty will meet regularly to revise or discuss the articulation agreement. Agreements must be reviewed/updated and re-signed by college faculty/deans and CTE directors/HS teachers on a schedule, not to exceed a three (3) year rotation, or as deemed necessary due to changes in HS/college course content or structure. Individual teacher verification forms must be signed and submitted annually. Minor revisions can be made via phone calls, correspondence or email.

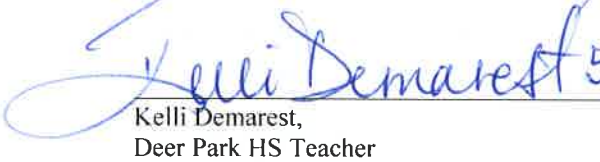
**ARTICULATION AGREEMENT  
Accounting Assistant**

**PARTICIPATING INSTITUTIONS  
Deer Park School District and Spokane Community College**

We the undersigned representatives of the Northeast Washington Technical Education Consortium (NEWTEC), agree to all provisions of the articulation program/course agreement, have reviewed the course competencies, and understand the process to which students may be granted college credit through the Tech Prep program. We commit staff time and resources to ensure successful program implementation.

  
Kevin Kernan,  
Deer Park HS CTE Director  
Date 5/26/17

  
Renee Goffinet,  
SCC Faculty  
Date 5-10-17

  
Kelli Demarest,  
Deer Park HS Teacher  
Date 5/26/17

  
Jeff Brown,  
SCC Program Dean  
Date 5-10-17

  
Kevin Brockbank,  
Vice Provost for Strategic Partnerships  
Date 5/31/17

Original 5/16/08  
Renewal 9/28/11  
Renewal 11/10/14  
Renewal 2017-18

# Course Objectives/Course Outline

## Spokane Community College

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**Course Title: College Accounting I**

**Prefix and Course Number: ACCT 151**

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### **Course Learning Outcomes:**

**By the end of this course, a student should be able to:**

- Identify asset, liability
- Identify owner's equity types of accounts
- Prepare a balance sheet
- Post entries from a two column general journal into general ledger accounts
- Demonstrate the difference between cash basis, modified cash basis and accrual basis accounting
- Determine employer's payroll tax expenses

### **Course Outline:**

#### I. Introduction to accounting

- A. Assets
- B. Liabilities
- C. Revenue
- D. Expenses
- E. T-accounts

#### II. Income Statements

- A. Balance Sheets
- B. Trial Balance
- C. General Journals
- D. General Ledgers

#### III. Journalizing

#### IV. Petty Cash

#### V. Checking Accounts

- A. Deposits
- B. Writing Checks
- C. Balancing the Checkbook
- D. Reconciling Bank Statements

**Course Objectives/Course Outline**  
**Spokane Community College**

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**Course Title: College Accounting II**  
**Prefix and Course Number: ACCT 152**

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**Course Learning Outcomes:**

**By the end of this course, a student should be able to:**

- Define elementary accounting terms
- Prepare worksheets, purchase journals, cash receipts
- Prepare accounting cycle worksheets
- Prepare financial statements

**Course Outline:**

I. Review

- A. Additional Concepts
- B. Application

II. Computer Software

III. Internal Controls

- A. Ethics
- B. Small Business Operations

IV. Employment Opportunities