


NEWTEC


PROGRAM ARTICULATION AGREEMENT

College Program: Accounting Assistant
Career Pathway: Business Financial Management & Accounting
Career Cluster: Business, Management & Administration

CIP 52.0302

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, articulated credit will be granted.

The following Spokane Community College, Accounting Assistant course(s) have been approved for Tech Prep articulation with Nine Mile Falls School District high school course(s) as listed below:

High School / Course Title	College / Course Title	Credits
Lakeside High School	SCC	
Accounting I (<i>one year</i>)	ACCT 151 College Accounting I	5
Accounting II (<i>one year</i>)	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. **Students cannot earn "retroactive credit" for courses taken in previous years.**
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*).

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 provided 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 e-mail.

PROGRAM ARTICULATION AGREEMENT
Accounting Assistant

PARTICIPATING INSTITUTIONS
Nine Mile Falls 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.



Margo Rice,
Nine Mile Falls SD CTE Director
6/23/14
Date



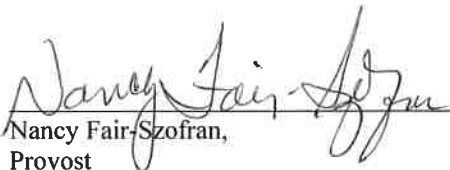
Renee Goffinet,
SCC Faculty
6-2-14
Date



Margo Rice,
Lakeside HS Teacher
6/23/14
Date



Jeff Brown,
SCC Program Dean
Date



Nancy Fair-Szofran,
Provost
7-3-14
Date

Original 01/16/09
Renewed 05/27/11
Renewed 05/23/14

To earn Tech Prep credit, high school students must earn a “B” grade or better in the high school class(es) AND complete the competencies listed below AND pass a final exam for each college course provided SCC with a 75% grade or better.

COMPETENCY LIST

ACCT 151, SCC

Course Description

Students learn the basic concepts of accounting for office, sales and small business personnel. The basic accounting cycle, use of general journals, worksheets, adjusting and closing entries, and complete financial statement preparation are emphasized. Payroll processing and employer payroll tax calculations and reporting also are covered. This course does not fulfill transfer level accounting requirements.

Course Objectives

Upon completion of this course, students should be able to:

- ◆ Define accounting and the fundamental accounting equation, and describe how it is affected by business transactions.
- ◆ Demonstrate ability to record transactions for a service-type business directly into T accounts involving the changes in Assets, Liabilities, Owner’s Equity, Revenue and Expense accounts.
- ◆ Classify typical accounts, distinguish permanent from temporary accounts, and determine the normal balance of accounts.
- ◆ Record a group of transactions pertaining to a service-type enterprise in a two-column General Journal, and post entries into general ledger accounts.
- ◆ Prepare a Trial Balance.
- ◆ Prepare an income statement, statement of owner’s equity, and balance sheet.
- ◆ Perform correcting entries using the ruling and the correcting entry methods.
- ◆ Complete a Worksheet for a service-type business, involving adjustments for prepaids, depreciation, and accruals.
- ◆ Journalize and post adjusting and closing entries.
- ◆ Reconcile a bank statement and record the associated entries.
- ◆ Describe internal control procedures for cash.
- ◆ Demonstrate the difference between cash basis, modified cash basis, and accrual basis accounting.
- ◆ Prepare payroll for employees and determine employer’s payroll tax expense.

ACCT 151 is prerequisite to earning credit for ACCT 152.

To earn Tech Prep credit, high school students must earn a “B” grade or better in the high school class(es) AND complete the competencies listed below AND pass a final exam for each college course provided SCC with a 75% grade or better.

COMPETENCY LIST

ACCT 152, SCC

Course Description

Students learn the basic concepts of the accounting cycle for a merchandising business. Merchant industry concepts are emphasized, with an introduction to special journals, and a focus on adjusting and closing entries, and financial statement preparation. Notes payable and receivable, uncollectible accounts, inventory valuation and partnerships are also covered. These courses do not fulfill requirements for students majoring in accounting.

Course Objectives

Upon completion of this course, students should be able to:

- ◆ Define and use merchandising concepts.
- ◆ Record a group of transactions pertaining to a merchandising enterprise in a two-column general journal, special journals, and post entries into general ledger accounts.
- ◆ Prepare subsidiary ledgers.
- ◆ Prepare adjusting, closing, and reversing entries involving inventory.
- ◆ Demonstrate an understanding of differences in inventory valuation methods.
- ◆ Prepare financial statements (income statement, statement of owner’s equity, and balance sheet) where inventory is involved.
- ◆ Perform correcting entries using the ruling and the correcting entry methods.
- ◆ Perform notes payable and receivable functions including end-of-period and uncollectible account adjustments.
- ◆ Apply the appropriate accounting principles to address special topics such as notes and interest, bad debts, inventory, depreciation, deferrals and accruals, and depreciation.
- ◆ Record the formation and dissolution of a partnership.