


NEWTEC


ARTICULATION AGREEMENT

College Program: Accounting

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, Accounting course(s) have been approved for Tech Prep articulation with Davenport School District high school course(s) as listed below:

High School / Course Title	College / Course Title	Credits
Davenport High School Accounting I (<i>two semesters</i>)	SCC ACCT 151 College Accounting I	5
Accounting II (<i>two semesters</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.
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. If required for articulation, ensure students are prepared to take industry certification exams, complete a professional portfolio documenting their work, or take a final exam 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.

ARTICULATION AGREEMENT

Accounting

PARTICIPATING INSTITUTIONS

Davenport 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.


 _____ 4-11-17
 Noelle Carstens, Date
 Davenport HS CTE Director


 _____ 4-5-17
 Renee Goffinet, Date
 SCC Faculty


 _____ 4-11-17
 Noelle Carstens, Date
 Davenport HS Teacher


 _____ 4-5-17
 Jeff Brown, Date
 SCC Program Dean


 _____ 4/17/17
 Kevin Brockbank, Date
 Vice Provost for Strategic Partnerships

Original 06/10/08
 Renewed May 2011
 Renewal Rotation April 2015
 Renewal 2017-18

Course Objectives/Course Outline

Spokane Community College

Course Title: College Accounting I

Prefix and Course Number: ACCT 151

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

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

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