

Minnesota

Articulated College Credit (ACC) Agreement

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Articulated College Credit (ACC) Agreement

Through Articulated College Credit (ACC), specific college curriculum learning outcomes and assessments are embedded in participating high school career and technical education (CTE) programs as specified in this agreement. Relevant knowledge, skills, and standards are taught by qualified CTE high school instructor(s) in one or more high school course. ACC is awarded if the student meets the college equivalency standards and later enrolls in the college(s) listed below requiring the course in a specific program.

Agreement Name: Computerized Accounting
Agreement Reviewed/Revised: 2023-2024

These credits are valid for up to 2 years after high school graduation in a college program listed below.

College	College Course	College Program	Articulated College Credit
Anoka – Ramsey Community College	BUSN 1134 - Computerized Accounting	*Accounting Transfer Pathway (A.S. – 60 cr.); *Accounting Practitioner (A.A.S. – 60 cr.); *Small Business Accounting (Cert. – 17 cr.)	2 credits of 2 total credits (30 hrs.)
		*Business Transfer Pathway (A.S. – 60 cr.); *Business, Industry, & Technology (A.S. – 60 cr.) *Business: Management/Marketing Emphasis (A.A.S. – 60 cr.) *Business Workplace & Technology (A.A.S.-60 cr.) *Small Business Accounting (Cert. – 17 cr.)	2 elective credits of 2 total elective credits (30 hrs.)
Hennepin Technical College	ACCT 1135 - Quickbooks	Accounting (A.S. – 60 cr.; A.A.S. – 60 cr.; Diploma–31 cr.; Occ. Cert. 17 cr.); Entrepreneurship (A.A.S.–60 cr.)	3 credits of 3 total credits (45 hrs.)
Normandale Community College	ACCT 1052 - Computerized Accounting	Accounting Transfer Pathway (A.S. – 60 cr.); Accounting (Cert. – 17 cr.)	2 credits of 2 total credits (30 hrs.)
North Hennepin Community College	ACCT 2230 – Computerized Accounting with QuickBooks	Accounting (A.S. - 60 Cr); Accounting (A.A.S. - 60 Cr.); Accounting Skills Certificate (Cert. - 16 cr.)	3 credits of 3 total credits (45 hours)

Course Description

This course is an introduction to the use of computers and related software to perform accounting functions, including computerized general ledger, journal entries, payroll, and accounts receivable & accounts payable.

Curriculum Learning Outcomes

100% of the curriculum learning outcomes will be covered in the high school course(s) by qualified CTE high school instructor(s).

To complete the core requirement in accounting, students will:

- Use basic computerized accounting procedures;
- Create and maintain a chart of accounts;
- Record and report transactions in computerized journals;
- Handle cash and banking procedures;
- Prepare payroll and personnel records;
- Identify and correct errors;
- Maintain inventory records.

Course Assessments

Students will complete a series of skill tests with tasks that utilize computerized accounting. The skills involved in solving the problems on these skill tests should include 10 of the 12 listed:

1. Maintaining a chart of accounts;
2. Processing journal entries;
3. Maintaining and reconciling bank statements;
4. Maintaining a database of vendors, customers;
5. Processing purchases and cash payments;
6. Processing sales and cash receipts transactions;
7. Processing for the end-of-fiscal-period;
8. Processing selected transactions involving discounts and debit and credit memoranda;
9. Perform payroll procedures;
10. Set up a computerized inventory system;
11. Track inventory transactions;
12. Generate and verify financial statements.

Students will complete the assessment near the end of the term or semester in order to show the full range of their grasp of accounting concepts and principles. The attached assessments may be used or they can be cited as an example. Quickbooks or Sage must be used unless prior authorization from the colleges. Students must successfully achieve an overall score of **85%** or better on the assessment in order to receive an Articulated College Credit Certificate.

Course Assessments (Cont.)

Content Goals	Assessments	Evaluation
<p>1. To demonstrate knowledge of computer skills and accounting practices and how the two work together.</p>	<p>Students will prove competency in the following areas:</p> <ul style="list-style-type: none"> <input type="checkbox"/> Maintain a chart of accounts <input type="checkbox"/> Process journal entries <input type="checkbox"/> Maintain and reconcile bank statements <input type="checkbox"/> Maintain a database of vendors and customers <input type="checkbox"/> Process purchases and cash payments <input type="checkbox"/> Process sales and cash receipts transactions <input type="checkbox"/> Generate financial statements <input type="checkbox"/> Process selected transactions involving discounts and debit and credit memoranda <input type="checkbox"/> Perform payroll procedures <input type="checkbox"/> Track inventory transactions <input type="checkbox"/> Set up a computerized inventory system 	<p>*Scores:</p> <p>_____</p>

Recommended Industry-Recognized Certification Or Comprehensive Assessments - College

Comprehensive Assessment	Vendor	Other Information
Accounting - Advanced	NOCTI	http://www.nocti.org/PDFs/JobReady/4900_Accounting_Advanced.pdf
Financial & Managerial Accounting	NOCTI	http://www.nocti.org/PDFs/blueprint/2120_Financial_and_Managerial_Accounting_0717.pdf

Recommended Industry-Recognized Certification Or Comprehensive Assessments – High School

Comprehensive Assessment	Vendor	Other Information
Advanced Placement (AP) Accounting	College Board	Contact Kansas State University for further information
Accounting - Basic	NOCTI	http://www.nocti.org/PDFs/JobReady/4000_Accounting_Basic.pdf
Accounting - Advanced	NOCTI	http://www.nocti.org/PDFs/JobReady/4900_Accounting_Advanced.pdf
Accounting I (210)	Precision Exams	http://www.precisionexams.com/minnesota/files/standards-pdfs/(210)ks.pdf
Accounting II (212)	Precision Exams	http://www.precisionexams.com/minnesota/files/standards-pdfs/(212)ks.pdf