

ACCOUNTING, 1ST YEAR
College Credit and Careers Network
Dual Credit Articulation Agreement

Upon completion of high school courses equivalent to the following competencies:

- Gain mastery in the language of accounting.
 - Properly record business transactions for a sole proprietor.
 - Prepare financial statements.
 - Compile data for worksheets, adjusting, and closing.
 - Complete a practice set applying accounting principles learned.
 - Analyze and classify accounting information.
 - Record Debits and Credits.
 - Complete the accounting cycle for a Service Business.
 - Prepare bank transactions and learn Control of Cash.
 - Record transactions in Special Journals.
 - Complete the accounting cycle for a Merchandising Business.
 - Prepare end-of-period adjusting and closing entries.
 - Have knowledge of an Income Statement, Statement of Owner's Equity and the Balance Sheet.
 - Be able to prepare an Income Statement, Statement of Owner's Equity and the Balance Sheet.
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A student earning a “B” or better may earn college credit at the following college:

<u>College</u>	<u>Course</u>	<u>Credits</u>
Bellevue College	ACCT 101	5
Lake Washington Technical College	ACCT 111	5
Shoreline Community College	ACCT 101	5