

ACCOUNTING, 2nd YEAR
College Credit and Careers Network
Dual Credit Articulation Agreement

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

- Understand Notes Payable and Notes Receivable
 - Demonstrate an understanding of Uncollectible accounts and how to record
 - Understand Ending Inventory valuation methods and how to adjust
 - Know how to record the purchase and disposal of Plant and Equipment
 - Do accounting processes for a Partnership
 - Do accounting processes for a Corporation
 - Demonstrate their ability to do a Cash Flow Statement
 - Demonstrate their ability to do Comparative Financial statements
 - Interpret the Financial statements
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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 102	5
Shoreline Community College	ACCT 102	5