

CTE DUAL CREDIT ARTICULATION AGREEMENT 2023-2026

College Program: Accounting

Career Cluster: Business, Management & Administration

North Seattle College / Seattle Public Schools

The purpose of this agreement is to grant North Seattle 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 North Seattle College **Accounting** course(s) has(have) been approved for CTE Dual Credit articulation with Seattle Public Schools courses as listed below:

High School Courses	College Course	College Credits
Accounting 1 & 2 (2 semesters)	ACCT 110 Intro to Accounting/ Bookkeeping	5

Student Articulation Procedure

1. Be enrolled in the required high school class.
2. Register for CTE 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. Satisfy all learning outcomes and objectives identified on college course outline (*see attached college course outline*).

High School Instructors

1. Ensure that the high school course syllabus includes information about CTE Dual Credit, 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 college course outline*).
3. Submit final grades for all students registered to earn CTE Dual Credit by the published deadline.
4. Attend scheduled meetings, workshops or professional development activities that enhance the high school/college partnership & support implementation of the CTE Dual Credit articulated program.

ARTICULATION AGREEMENT LEARNING OUTCOMES CHECKLIST

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The following college course outcomes must be satisfied in the related high school course to meet the standards of the articulation agreement (80% at minimum):

COURSE OUTCOMES*:

ACCT 110 - Intro to Accounting/ Bookkeeping, 5 credits

- Apply accounting concepts and basic bookkeeping procedures to financial transactions of a sole proprietorship.
- Prepare and analyze financial statements.
- Employ cash control procedures, namely bank reconciliations, petty cash management, and internal controls.
- Compute basic payroll taxes and record payroll.
- Calculate and record merchandise inventory.

**Master Course Outline, version 04/28/2023.*