



**Tech Prep Articulation Agreement  
Between  
University of Alaska Southeast (UAS)  
and  
Juneau School District (JSD)**

**Business Administration  
School Year 2015-2016**

**Purpose:**

In addition to the general Tech Prep Agreement, the purpose of this articulation agreement is to outline the mutual understanding as we have agreed to the following process and criteria with respect to the program of Business Administration.

**Course:**

The school district program will follow a curriculum coordinated with the administration and faculty of UAS pertaining to the following course:

**Accounting I**

**ACCT S121** Covers the fundamentals of accounting using a service business to illustrate the analysis of business transactions, journalizing, posting and preparation of trial balances and financial statements. Adjusting entries, closing procedures and payroll are introduced. **3 Credits (3+0) No prerequisite.**

Although teaching methods may differ, this course will be subject to the instructional objectives and outcomes of the attached UAS syllabus.

**Administration:**

1. Students must have an overall 2.0 GPA to register for university credit.
2. It is recommended that course work be completed at a level of 3.0 GPA.
3. Students will successfully complete ACCT 121- Introduction to Accounting I with a minimum 3.0 GPA prior to enrolling in UAS – ACCT 122 – Introduction to Accounting II.
4. UAS faculty will, in collaboration with high school faculty, review graded exams at the end of the academic year in order to evaluate continued competencies.
5. UAS program chairs shall review and approve all course syllabi and related curriculum documents to ensure they replicate the UAS course. This includes standardized course syllabi, course objectives, textbooks, tools, equipment, and methods for evaluation.
6. To receive concurrent credit, the student will register for the Tech Prep course at the beginning of the term in which the competencies will be completed. Registration for yearlong courses will take place during the fall semester.
7. The UAS grade posted will be the UAS grade earned for the course and submitted by the district instructor.
8. Student grades will be submitted by 5:00 p.m. of the final day of the district semester at [uaonline.alaska.edu](http://uaonline.alaska.edu).
9. Any change in instructor requires suspension of this addendum.

John Blanchard 5-26-15  
John Blanchard, Assist. Professor      Date  
School of Management  
University of Alaska Southeast

Leslie Knight 4/20/15  
Leslie Knight, Instructor      Date  
Business Administration Program  
Juneau School District

Vickie Williams 5/28/15  
Vickie Williams, Dean      Date  
School of Management  
University of Alaska Southeast

Mark Miller 5/19/15  
Mark Miller      Date  
Superintendent  
Juneau School District

**ACCOUNTING 121**  
**Introduction to Accounting I**  
**Fall 2014**  
**Section JD1**  
**Web-Based**

**Instructor:** Julie Pierce, CPA  
E-mail address: [jmpierce@uas.alaska.edu](mailto:jmpierce@uas.alaska.edu)  
Contact: Via email  
Office Hours: By appointment, send e-mail

**Important Phone Numbers:**

UAS Business Department  
Juneau: Voice 796-6402  
Fax 796-6383  
Outside Juneau: Voice 1-800-478-9069 (toll-free)  
Fax 1-877-465-6549 (toll-free)  
UAS Computer Help Desk  
Juneau 796-6400  
Toll-Free 1-877-465-6400

**Required Text:**

Principles of Accounting: Tools for Decision Making (with WileyPlus access code)  
Author: Kimmel, Weygandt, and Kieso  
Edition: 5<sup>th</sup>  
Publisher: John Wiley & Sons  
ISBN: 978-1118566701

OR

Principles of Accounting: Tools for Decision Making – online learning  
Author: Kimmel, Weygandt, and Kieso  
Edition: 5<sup>th</sup>  
Publisher: John Wiley & Sons

We will complete chapters 1 – 4, Chapter 7 and Appendices F, H and I in ACCT 121. In ACCT 122 we will use the same textbook and cover chapters 5-6, and chapters 8-13.

**Course Description:**

This course introduces accounting concepts and procedures for business. There will be emphasis on the accounting cycle and the recording, summarizing, and interpretation of accounting data.

**Objectives:**

After completing this course, the student will be able to:

- Analyze and record business transactions
- Prepare, explain, and interpret financial statements.
- Demonstrate knowledge of basic accounting fundamentals and generally accepted accounting principles (GAAP).
- Demonstrate knowledge of accounting for corporation, sole proprietorship and partnership forms of organizations.
- Explain the advantages and disadvantages of alternative accounting methods and business forms
- Analyze and interpret changes in the owners' equity of a corporation

#### **UAS Competencies and Mission Statement:**

The mission of the School of Management is to provide quality business education while emphasizing managerial and leadership capabilities. To accomplish this, students will be exposed and evaluated on the following competencies throughout their studies at UAS: Communication, Quantitative Skills, Information Literacy, Information Technology, Professional Behavior, and Critical Thinking.

This course is designed to support the following UAS Competencies and Program Outcomes that a student is expected to master.

- **Competency in Communication:** Possess oral/written communications skills appropriate for professional entry level positions.
- **Competency in Quantitative Skills:** Recognize organizational contexts where quantitative analysis may provide useful insights; Selects and applies appropriate quantitative techniques; and formulate logical conclusions based upon analytical results.
- **Competency in Information Literacy & Computer Usage:** Understand the role of information technology in solving business and accounting problems.
- **Competency in Professional Behavior:** Be familiar with ethical and professional responsibilities; Recognize situations where ethical dilemmas occur and formulate appropriate effective, ethical strategies for dealing with those situations.
- **Competency in Critical Thinking:** Solve diverse and unstructured problems in unfamiliar settings; and evaluate data, exercises judgment, and assesses risks to solve real-world problems.

Course Expectations:

Time Requirements:

Students should allow 9 to 12 hours a week for this course. The general rule in education is student preparation time outside class should be approximately two to three hours for each credit. If your schedule does not allow this type of time commitment, I recommend you NOT take this class.

Course Length

This course is not an open date correspondence course. It is offered during an academic semester and specific due dates are given for your assignments. Students are expected to move through the course based on timeline given on the tentative assignment schedule. You can turn items in earlier but NOT later than the due dates.

Computer Requirements

Students must be familiar with and have access to the internet, email, sending attachments and Microsoft Word or Excel.

Prerequisites:

None

UAS Online

Course management will be via UAS Online. The URL is [www.uas.alaska.edu/online](http://www.uas.alaska.edu/online). Go to UAS Online and find this course. Bookmark the course page. If you have any problems accessing UAS Online contact the UAS computer help desk. Numbers are listed on Page 1 of this document. All announcements and assignments will be posted on UAS Online. You can check for your grades on the online grade book on the course site.

**Assessment Activities:**

Discussion Board - Course Administration: A discussion board will be setup on the course site. If you have questions that are general and others in the class would benefit from seeing the question and answer, please post them on the discussion board. This would be for questions that you would ask during class if this were a regular on-site class. However, if you have questions that are more personal (i.e. you would see the professor after class to discuss) please send an e-mail. Everyone in the class can see what is posted on the discussion board.

Graded – Discussion Board - Background Assignment: