

2017 • 2018



Accounting

Handbook

For Contest Directors, Coaches and Contestants

UIL Accounting Handbook is published annually by the University Interscholastic League.
Any or all sections may be duplicated.

Notice of Non-Discrimination

The University Interscholastic League (UIL) does not discriminate on the basis of race, color, national origin, sex, disability, or age in its programs.

See Section 360, Non-Discrimination Policy, UIL *Constitution and Contest Rules*.

<https://www.uiltexas.org/policy/constitution/general/nondiscrimination>

The following person has been designated to handle inquiries regarding the non-discrimination policies:

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For further information on notice of non-discrimination, visit

<http://wdcrobcolp01.ed.gov/CFAPPS/OCR/contactus.cfm>

or call 1-800-421-3481 or contact OCR in Dallas, Texas:

Office for Civil Rights

U.S. Department of Education

1999 Bryan Street, Dallas, TX 75201-6810

Telephone: 214-661-9600, Fax: 214-661-9587, TDD: 800-877-8339

Email: OCR.Dallas@ed.gov

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University Interscholastic League

Accounting Handbook

The details in this handbook expand upon the information in the UIL Constitution & Contest Rules. In addition to this handbook, coaches, contestants and contest directors should read Sections 900-906 for information pertaining to all contests. See also the Academic Quick Reference Chart found at the end of this handbook and on the UIL website.

From the UIL Constitution & Contest Rules:

Section 920: HIGH SCHOOL ACCOUNTING CONTEST

(a) **THE CONTEST.**

- (1) Purpose. The Accounting Contest prepares students in principles and practices of accounting for sole proprietorships, partnerships and corporations.
- (2) Format. The contest may include bookkeeping terminology, the worksheet with adjustments, income statement, balance sheet, trial balance, account classification, journalizing, posting, bank reconciliation, payroll and other items related to the basic accounting cycle.
- (3) Calculators. Refer to the contest handbook for restrictions on calculators.

(b) **ENTRIES.**

- (1) Individual Competition. Each member high school may enter as many as four individuals in the district meet.
- (2) Team Competition. A school shall have a minimum of three contestants compete in order to participate in the team competition. All four members of the winning team will advance to the next higher level of competition.

(c) **QUALIFICATION.** Individuals, team and wild cards qualify for the next level of competition according to Section 902.

(d) **TIES.**

- (1) Individual Competition. No ties are to be broken.
- (2) Team Competition. Refer to Section 902 (h)(3)(D).

Accounting

Contest Rules and Procedures

1. **CONTEST ROSTER.** A contest roster listing contestants will be created from schools' online entries and provided to the contest director.
2. **NUMBERING CONTESTANTS.** Each contestant will be assigned a number. This number should be indicated on the contest roster and included on the contestant's test and answer key.
3. **ROLL CALL.** The contest director will call roll from the contest roster and replace any contestant who is not present with a certified substitute at district and the certified alternate or team substitute at regional and state.
4. **SUBSTITUTIONS AND ALTERNATES.** Schools may replace individual contestants on the official district meet roster with a substitute so long as the substitute presents the contest director with the appropriate documentation. Alternates may compete at region and state only in the absence of an individual who won first, second or third place in the preceding competition. If a member of a school's team cannot compete at region or state, only one substitution may be made. See the UIL Constitution and Contest Rules Section 903-905 for clarification.
5. **SEATING.** Contestants will be seated sparsely around the room and away from other contestants from the same school. All persons except participating contestants, the contest director, assistants and monitors will be excluded from the room during the test.
6. **LATE ARRIVAL.** Except in emergencies, the UIL does not recommend allowing contestants to enter the room after this contest has begun. The decision to allow late entry rests with the contest director of the meet.
7. **CALCULATORS.** Contestants are restricted to using basic four-function calculators only. Contest officials shall check all calculators prior to the beginning of the contest. The decision to allow or disallow a calculator rests with the contest director of the meet.
 - a. **Basic Four-Function Calculators.** Contestants may use their own cordless, silent, calculators, which shall not be equipped with a tape and do not require external wall plugs. Calculators shall not possess any built-in features that would enable pre-recorded alpha or numeric data to be brought into the contest room. Higher-level calculators such as business, financial, statistical, graphing, scientific and the like are not allowed.
 - b. **Allowed Functions.** Examples of standard, allowed functions include +, -, \times , \div , % and $\sqrt{\quad}$ (square root). Simple memory is permitted as indicated by M+, M-, Memory Subtotal and Memory Grand Total. If a calculator is otherwise considered a basic four-function calculator but includes minimal additional functions (such as sales tax, markup, currency exchange, average, etc.), the calculator is allowed.
 - c. **Disallowed Calculators.** If a calculator is disallowed and the contestant can obtain an allowable calculator from any willing source, the contest director may allow the substitution of a calculator. The disallowed calculator should be held by the contest director and returned to its owner after the testing hour.
8. **TEST DISTRIBUTION.** Testing materials will be distributed and contestants shall not open the test prior to instructions from the contest director. The assigned contestant number should be written in the top right-hand corner of the test and answer sheet.
9. **SCRATCH PAPER.** Contest directors shall provide contestants with five sheets of scratch paper to be distributed with the test and answer sheet. Contestants are permitted to write on the exam and on the scratch paper.
10. **ANNOUNCEMENTS.** Following roll call and prior to the start of the test, contest directors shall read aloud to the contestants the section of this handbook titled Announcements Prior to

Conducting the Contest.

11. **START AND STOP SIGNALS.** Contest directors will give the signal to start. After 55 minutes have expired, the contest director should give the verbal notification, "Five minutes remain." After 60 minutes, the contest director will give the verbal notification to stop.
12. **CONTESTANT ITEMS.** The following list is not all-inclusive:
 - a. These items may be used during the contest: Number Two pencils, erasers, highlighters, calculators, standard wristwatch or timing device (as long as they do not emit audible signals during the contest).
 - b. These items may not be used or accessed during the contest and may not be on the testing surface: paper (other than the 5 sheets provided), ink-pens, any wristwatch that can wirelessly connect to a network or to the Internet, electronic tablets, cell phones (if brought into the contest room, electronic tablets, cell phones or wireless wristwatches must be turned off so no audible sounds are emitted and may not be accessible during testing), pencil boxes, carrying cases, purses, backpacks, listening devices (headphones, earphones).
 - c. Do not wear hats or caps and do not chew gum.
13. **ANSWER SHEETS.** Answers shall be written on the answer sheet. Graders will not consider answers written on the test or scratch paper. Contestants should not use the answer sheet for calculations or other marks.
14. **LEGIBILITY.** After reviewing a contestant's Legibility Control on the answer sheet, if a consensus of graders cannot read an answer, they will mark that answer as incorrect. Contestants should complete the area at the bottom of the answer sheet called Legibility Control to show graders how they write or print their numerals and letters.
15. **TURNING IN PAPERS.** Contestants shall remain seated and retain their papers during the 60-minute testing period, except in the case of a medical emergency. If a contestant leaves the room, testing materials shall be turned in before exiting, and the contestant may not re-enter. The contestant's answer sheet shall be graded, scored and ranked as submitted.
16. **GRADERS.** Coaches are expected to serve as graders and should be selected by the contest director prior to the beginning of the contest. One grader will be designated as the Head Grader.
17. **ANSWER KEY.** Prior to the start of grading, the Head Grader should communicate to the contest director any of the reviewers' concerns and any suggested changes to the answer key as soon as possible.
19. **ANSWER KEY ERRORS.** In the case of a suspected error on the answer key, the contest director should contact the UIL State Office and/or contact the state contest director as soon as possible to communicate the suspected error and to seek clarification before changing the key. Any key error confirmed by the UIL State Office or the state contest director should be corrected on the key used for grading.
19. **SOURCES USED FOR COMPOSING TESTS.** State-adopted high school, first-year accounting texts will be used in test writing, without preference to any particular text.
20. **GRADING THE CONTEST.** Each test should be graded by more than one person and errors initialed by the grader who marked the error.
21. **SCORING.** Papers shall be carefully scored, awarding each contestant five points for each question answered correctly. The sum of points thus awarded shall be considered the subtotal score of the contestant. Starred questions will carry extra points. A question with one star will be awarded one extra point, a question with two stars will be awarded two extra points, etc. The total score is determined by adding the subtotal score and the sum of the extra points. A scoring chart should be prepared for each contestant.
22. **PLACES AND TIES.** Contestants can qualify to the next level of competition as individual first, second and third place winners or members of the winning team or wild card team according to Section 902 of the UIL Constitution and Contest Rules.

- a. Individual Competition. First place is awarded to the contestant making the highest total score, second place to the contestant making the next highest, third place to the next highest and so on. No individual ties are to be broken.
 - b. Team Competition. The sum of the top three scores from each school constitutes the team score for the school. First place is awarded to the team with the highest team score and second place to the team with the next highest. Team ties shall be broken according to Section 902 (h)(3)(D) of the UIL Constitution and Contest Rules. All team members who qualify to regional or state will compete for individual honors.
 - c. Wild Card. A wild card team will advance according to Section 902 of the UIL Constitution and Contest Rules.
23. **VERIFICATION PERIOD.** Following grading and input of unofficial results into the online entry system, contestants and coaches shall be allowed a time period to review contest materials (see After the Contest, Verification Period). Contestants and coaches not present at verification waive their opportunity to ask questions and accept final results as official.
 24. **ANNOUNCING OFFICIAL RESULTS.** Following the verification period, the contest director should announce, as official, the names and schools of contestants through sixth place and the top two teams. Official results, once announced, are final.
 25. **RETURNING THE PAPERS.** If results are final and all test questions resolved, district papers may be returned no sooner than the end of the last contest day of the respective district week. Regional papers may be returned no sooner than late Saturday of region weekend.
 26. **NOTIFYING ALTERNATES.** If an individual qualifier cannot compete at the next higher meet, the alternate shall be notified by the school whose student cannot compete and allowed to compete. If a member of a school's team is unable to compete at the next higher level of competition, only one substitution may be made. The substitute shall give the contest director a substitute eligibility form or a letter certifying eligibility, signed by a school administrator.
 27. **CONFIDENTIALITY.** Coaches, contest directors and contestants shall maintain confidentiality of contest material until the official release date. Transfer of information relative to the test shall be considered a violation of the Academic Contest Ethics Code and subject to penalties as outlined in the UIL Constitution and Contest Rules.
 28. **SWEEPSTAKES POINTS.** Points are awarded through sixth place and to first and second place teams according to Section 902 of the UIL Constitution and Contest Rules.

BEFORE THE CONTEST

ROOM

Secure a testing room of adequate size for the number of contestants expected. The room should have chairs and desks or tables of proper height. A second room is needed for the graders during and after the contest.

MATERIALS AND EQUIPMENT

The contest director will provide:

- Five blank sheets of scratch paper for each contestant
- Accurate clock for timing
- Pencils for grading
- One 8 1/2 x 11 envelope per school entered, for returning materials
- Write the contest on the top of the envelopes and the name of each school entered in the district meet.
- Save the sorting envelopes to use after the verification period.

Contestants should provide:

- Number two pencils and erasers
- Highlighters (allowed, not required)
- Timing devices (as allowed)
- Basic 4-function calculators only (see calculator restrictions).

CONTEST PACKET

The League office will provide a contest packet including:

- A copy of the UIL Accounting Handbook
- Copies of tests and keys
- Answer sheets
- Scoring charts
- (REGION) State Meet information cards for state meet qualifiers (11)

The meet director may schedule a specific time and place for contest directors to pick up the test packet before the contest. Contest officials should inventory the contents before the contest. The packet should be checked to verify the correct materials are enclosed and the number of copies included is sufficient for the number of competitors. The test packet should then be resealed and not opened again until just prior to the beginning of the contest.

PERSONNEL

Coaches of competitors may serve as contest directors, assistants and monitors.

- Contest director.
- Assistant to the contest director.
- Room Monitor.
- Graders. Almost certainly your best graders will be coaches of the contestants, and we encourage you to use their skill and experience to ensure accurate and efficient grading of the test papers. Designate one grader as the Head Grader. Make these selections prior to the beginning of the contest.

TIME REQUIRED

Allot a minimum of 90 minutes to two hours for the contest. Plan for at least 30 minutes for announcements, grader sign up, approval of calculators, roll call, instructions, distribution of materials and contestant completion of the Legibility Control section of their Answer Sheet. One hour of working time will be allotted for the actual testing period exclusive of time required for instructions. The one hour begins when contestants are instructed to start. It is critical to stay on schedule, as some students may need to go to other events.

Arrange for and announce during the opening remarks the time and place of the verification period prior to the announcement of official results.

EVENT ROSTER & RESULTS WORKSHEET

Obtain a copy of the contest roster from the meet director, which will be generated from the UIL Spring Meet Online Entry System. It will list the school, contestant number, contestant name, district or region number and will indicate the competitors and alternates. You also record scores and/or results on this form to give to the meet director, who will then enter the results/scores into the online system before verification is held for the event.

ORGANIZING MATERIALS

Each contestant will be assigned a number indicated on the contest roster. As an example, the number will be listed on the roster as 6A-17 or 2A-4, indicating the conference and a number. The UIL recommends numbering the tests and answer sheets before the contest begins. Write the contestant number in the upper right-hand corner of the test cover sheet and on the answer sheet. Check all tests to ensure that all pages are printed clearly and completely. Batch together a test booklet, answer sheet and five pieces of scratch paper that can easily be handed out once contestants are seated.

(REGION) If there is more than one conference at the meet, it is important to differentiate contestant numbers by conference.

SORTING ENVELOPES (DISTRICT RECOMMENDATION)

Provide and label a large (8.5 x 11) envelope for each school with contestants entered in the contest, and write the name of the school on the envelope. After the verification period, contestants' tests, answer sheets and a key (one per school) should be placed in the appropriate envelope for return to each school no sooner than late Saturday of the district week. The meet director and the contest director are responsible for deciding whether testing materials can be taken by the contestants and coaches immediately after the contest's verification period is over.

CONDUCTING THE CONTEST

1. Set up the room to best facilitate the monitoring of the room by contest officials.
2. Organize contest materials for easy distribution.
3. Seat the contestants sparsely around the room separating contestants from the same school.
4. Call roll from the roster and provide students with their assigned contestant number. Replace any contestant who is not present with a certified substitute at district and the certified substitute or alternate at regional.
5. Dismiss from the contest room all individuals, except the contestants, contest director and assistants. Instruct graders to report to the grading room with answer keys and surplus tests; remind them about confidentiality.
6. Distribute the test, answer sheet and five pieces of scratch paper. Caution contestants not to open the test until instructed.
7. Instruct contestants to complete the Legibility Control section at the bottom of their answer sheets prior to the start of the testing hour.
8. Read aloud the announcements listed below.

Announcements Prior to Conducting the Contest

- a. Do not open the test until instructed to do so.
- b. Write the assigned contestant number in the top right-hand corner of the answer sheet and test. (Check for accuracy if it has already been written by the contest officials.)
- c. Complete the sections at the bottom of the answer sheet called Legibility Control to assist graders if there is a legibility question. The purpose of the Legibility Control is to show graders how a contestant writes or prints numerals and letters. After reviewing a contestant's Legibility Control on the answer sheet, if a consensus of graders cannot read an answer, they will mark that answer as incorrect.
- d. Scratch paper has been distributed with tests and answer sheets. No other paper should be brought into the contest room. Contestants are permitted to write on the exam and on the scratch paper provided.
- e. Write answers on the answer sheet. Graders will not consider answers written on the test or scratch paper. Contestants should not use the answer sheet for calculations or other marks.
- f. Only basic 4-function calculators that have been approved by the contest director of this meet may be used during the contest. All approved calculators for each contestant must remain on the testing surface.
- g. Contestants may use timing devices as long as they do not emit audible signals during the contest. Cell phones, smart watches or any device that can wirelessly connect to the Internet, electronic tablets, music players, headphones, etc. may not be used in the testing room. Electronic devices not allowed in the contest should not be accessible during testing.
- h. Contestants must remain seated and retain their papers during the 60-minute testing period. A contestant exiting early must turn in all testing materials and will not be allowed to reenter.
- i. Please refrain from making excessive noise from page turning, calculator use, etc. Contest officials will refrain from making unnecessary noise, movement and any other action that may disturb the contestants during the contest. Once the testing hour begins, do not speak to others or to yourself.
- j. Verification period will be held ____ (name room) at (give time). This is contestants'

and coaches only time to verify grading and unofficial results.

k. Are there any questions?

l. You may begin the contest.

9. Give contestants the signal to start. After 55 minutes have expired give the verbal notification, "five minutes remain." After 60 minutes, give the verbal notification to stop.
10. When the time has elapsed, the contest director should collect all test materials, including scratch paper.
11. Deliver all materials to the grading room.
12. Submit the substitution forms/letters to the meet director to update the original entry in the online entry system.

GRADING THE CONTEST

GRADERS

Graders should report to the grading room as soon as the contest begins. The Head Grader will provide answer keys, surplus tests and scoring charts. Persons not assigned to grade should not enter the grading room. Alternates not called to compete may review contest materials with the graders only with the consent of the contest director of the meet. After the review of the test and prior to grading, alternates who reviewed with the graders should be excused from the grading room.

Graders should review the test and verify the official answer key. The purposes of the review is to verify the official key. See Answer Key Errors. Questions should not be altered in any way or discarded without a ruling from the UIL state office and/or the respective state contest director.

Teams advancing to the Region and State Meet shall provide a qualified grader to score papers, unless excused for a valid reason by the contest director.

GRADING INSTRUCTIONS

Have more than one person grade each answer sheet. Grade and score papers contending to place no fewer than three times.

When marking the answer sheets, no mark should be made if the item is correct. Place an X over the question number that is incorrect. Do not mark over the contestant's answer. Do not write the correct answer if the answer written is incorrect. If any answer space is left blank, draw a line through the blank.

A scoring chart should be prepared for each contestant. Grader should write the contestant's number on the scoring chart. If the contestant answers a starred question incorrectly, draw a line through the blank on the scoring chart.

SCORING

Score points according to the guidelines in Accounting Contest Rules and Procedures.

PLACES AND TIES

Refer to Accounting Contest Rules and Procedures.

IDENTIFYING PAPERS

After papers have been ranked, indicate on the answer sheet the name and school of the student, or simply the school that corresponds with the contestant number. This will expedite both the verification process and the sorting of contest materials for return after the meet concludes.

AFTER THE CONTEST

REPORT TO MEET DIRECTOR

Individual contest directors shall give the contest roster/results form to the district director immediately after the contest papers are scored. Resolve questions at this time. All scores must be entered into the online entry system prior to verification and announcement of results. All scores are needed to determine team results. Provide at least one copy of the unofficial results from the online entry system during verification.

VERIFICATION PERIOD

Announce that no one present may use writing or erasing instruments during the verification period. Place these instruments out of sight in briefcases, purses, book bags, etc. If the key was changed during the grading process (with the approval of the UIL state office or the state contest director), the contest director shall announce the changes made. The contest director shall allow the contestants and coaches a time period not to exceed 15 minutes to look at all of the following items:

- Contestant's answer sheet
- Contestant's test
- Contestant's scoring chart
- An answer key, in its original form as supplied by the League office
- Display of scores after entry into the UIL Spring Meet Online Entry System (except for State)

Do not allow anyone to take papers from the room. During this period, the contestants and/or coaches shall verify that they have the correct papers and look for possible errors in the grading, calculation or data entry of scores. Display each contestant's score (not just the top 6 places) preferably by displaying the printed page from the online scoring system after scores were entered. This will allow data entry of scores to be reviewed by contestants and coaches during the Verification Period.

At state meet only, the contest director may omit a display of data entry into the UIL Spring Meet Online Entry System if data entry has been carefully reviewed and verified by graders or other assistants during the grading and scoring period. If errors in grading, scoring or online data entry are found during the verification period, the contest director shall make the corrections.

After resolving all questions, or the end of the 15 minutes, the contest director should announce that the Verification Period has ended. If papers are not being returned on the day of the contest, see Returning Papers below.

ANNOUNCING OFFICIAL WINNERS

The contest director should make any necessary announcements regarding the return of papers if necessary and any instructions regarding the awards ceremony. The contest director will announce official results with the name and the school of each contestant who places individually first through sixth and announce the schools of the first place and alternate teams. These results, once announced as official, shall be final.

QUALIFICATIONS TO REGIONAL OR STATE

Contestants can qualify to the next level of competition as individual first, second and third place winners or members of the winning team or wild card team as described in Section 902 (h)(3) of the UIL Constitution and Contest Rules.

RETURNING PAPERS

If papers are not being returned, pick up all tests, answer sheets, scoring charts and keys so that none remain with a contestant or coach. Place the materials in the sorting envelopes by school. At the district meet, papers may be returned no sooner than the end of the meet on the last day of the district week. If the region meet is held on Saturday, the test, answer keys, scoring charts and answer sheets may be returned to the contestants the day of the meet

ACCOUNTING QUICK REFERENCE CHART

Note: Grading time varies. For most events, allocate a minimum of two hours.

Contest	Study Material	Calculator Restriction
<p>ROOMS 1 – testing 1 – grading</p> <p>PREPTIME — 30 TEST TIME — 60</p> <p>CONTEST MATERIALS UIL Packet: tests & keys, answer blanks, scoring charts.</p> <p>Director Provides: contest roster and results form (generated from online entry system), contest rules, clock, 8 1/2 x 11-inch scratch paper, calculators for graders, pencils and one 8 1/2 x 11-inch envelope per school.</p> <p>PERSONNEL During contest</p> <ul style="list-style-type: none">• Director• One or more assistant(s)/monitor(s)• Head Grader <p>NUMBER OF ENTRIES (District) 4 per school (Region) 1st/2nd/3rd individuals per district; 1st place team per district; wild card team.</p> <p>TIES</p> <ul style="list-style-type: none">• Individual — Break no ties.• Team — Break tie with fourth team member score. If tie still exists, all teams involved in tie advance. <p>GRADING/JUDGES At least 3, preferably more. Graders may be coaches.</p> <p>AWARDS Individual medals: 1st through 6th Team medals: 1st and 2nd place teams</p> <p>POINTS 1st — 15 2nd — 12 3rd — 10 4th — 8 5th — 6 6th — 4</p> <p>1st team — 10 2nd team — 5</p> <p>ADVANCE Top 3 individuals and 1st place team. One wild card team per regional will also advance.</p>	<p>Shop the UIL Online Store at store.uiltexas.org to purchase study Materials. Some materials are available for free download.</p> <ul style="list-style-type: none">• Study packet includes the prior year's tests. <p>The Academics homepage of the UIL website contains a variety of additional forms needed for academic programs, including the Professional Acknowledgment Form for all sponsors, coaches and directors of academic events and the Substitute Eligibility Form needed for contestants not listed on the original entry form for UIL meets.</p> <p>The Accounting Handbook includes a description of the current UIL contest format, rules and procedures. It is available as a free download: http://www.uiltexas.org/academics/resources/contest-handbooks-manuals</p> <p>The generic forms needed to host invitational meets, such as grading rubrics, answer sheets and contest results form are posted, as are the Academic Meet Director Manual, the conflict pattern and various checklists for academic Coordinators. Check the different web pages for speech and debate, theatre, and the A+ Program for current information and forms specific to those contests.</p>	<p>Contestants are restricted to using basic four-function calculators only. Contest officials shall check all calculators prior to the beginning of the contest. The decision to allow or disallow a calculator rests with the meet director.</p> <p>(a) Basic Four-Function Calculators. Contestants may use their own cordless, silent, calculators, which shall not be equipped with a tape and do not require external wall plugs. Calculators shall not possess any built-in features that would enable pre-recorded alpha or numeric data to be brought into the contest room. Higher-level calculators such as business, financial, statistical, graphing, scientific and the like are not allowed.</p> <p>(b) Allowed Functions. Examples of standard, allowed functions include +, −, ×, ÷, % and $\sqrt{\quad}$ (square root). Simple memory is permitted as indicated by M+, M-, Memory Subtotal and Memory Grand Total. If a calculator is otherwise considered a basic four-function calculator but includes minimal additional functions (such as sales tax, markup, currency exchange, average, etc.), the calculator is allowed.</p> <p>(c) Disallowed Calculators. If a calculator is disallowed and the contestant can obtain an allowable calculator from any willing source, the contest director may allow the substitution of a calculator. The disallowed calculator should be held by the contest director and returned to its owner after the testing hour.</p>



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