

Objective

The Accounting event involves an individual participant analyzing a real-world accounting situation, developing ideas/solutions to the situation, then role-playing with a professional (judge) with experience in financial services and/or accounting. Participants also take a comprehensive exam.

Description

The Accounting event includes multiple activities designed to measure a broad range of knowledge, skills and attitudes in the accounting career area. These are reflected in a comprehensive list of performance indicators specific to this event that are available to the participants. However, participants are not informed, prior to the actual competition, which performance indicators will be evaluated during a particular activity.

Evaluation Formats and Procedures

1. Comprehensive Exam

A multiple-choice written exam measuring a wide range of performance indicators. Questions are based on general business, economic, marketing, and management performance indicators, as well as performance indicators related to the financial services and accounting industries.

2. Role-Play

The participant is given a written description of a specific situation that measures skills, knowledge and attitudes in an accounting career. The participant studies the situation and responds to the issues involved through interaction with a business/industry professional (judge). The role of the participant and of the judge will be determined by the specific role-play situation. Each role-play situation has a unique evaluation form that measures performance indicators specific to the situation.

The combination of comprehensive exams and role-play activities varies at local, district, state, regional and international competition levels. International preliminary round competition includes one comprehensive exam and one role-play, with the role-play score being double-weighted. Participants will be ranked by section and a predetermined number of participants will be named finalists. Finalists will be given a second role-play situation. The role-play will again be double-weighted and combined with the initial exam score to determine final rankings.

The following guidelines will be applied to international competition. Guidelines for competitions held at other levels (i.e., district, state) may vary.

Learning Outcomes

Through the comprehensive exam, and the analysis of the role-play situation and interaction with one or more business/industry professionals (judges), the participants will develop or reinforce the following areas in relation to financial services:

- Applying marketing/management principles and techniques to the accounting industry and organizational environment
- Analyzing situations, organizing thoughts and identifying solutions
- Demonstrating knowledge/understanding of general business and industry-specific concepts
- Organizing and communicating ideas and concepts effectively

Guidelines for the Comprehensive Exam

For international competition, students are challenged with one hundred (100) multiple choice items, with answers being given using a Scantron (bubble) form. Competitors are allowed ninety (90) minutes to complete the exam.

Guidelines for the Role-Play/Presentation

1. The participant will be given a role-play involving an accounting situation.
2. Each participant will have thirty (30) minutes for analyzing the situation and organizing his/her response and interaction.
3. Participants may not consult anyone about the role-play situation.
4. Any cell phone use, text messaging, email, etc. is prohibited during the entire competitive event.
5. Internet access is prohibited during the entire competitive event.
6. Participants may not bring any reference materials, audio or visual aids, computers, etc. to the competitive event, except what is provided by the event manager. Only blank paper or note cards, and pens/pencils may be used (may or may not be supplied).
7. No material of any kind may be passed to the judges. Material that is placed on the judge table for the judge to handle will be considered as being “passed” to the judges.
8. A fifteen (15) minute time limit will be given for participants to interact with a professional (judge). This time limit includes time for the participants to interact with the judge(s) and to respond to any questions. Participants will be allowed to use notes made only during the interaction and during the time allowed for preparation.
9. Participants will be evaluated according to the specific performance indicators being evaluated in the role-play situation, as well as the overall quality of the interaction.
10. When using a presentation aid, such as singing a song, the noise level must be kept at a conversational level that does not interrupt other participants. If this guideline is not followed, the participant will be interrupted (during the prep or presentation time) and asked to follow the noise policy. Failure to do so may result in disqualification.

Presentation Schedule

Thirty (30) minutes to analyze the situation and organize a response/interaction

Fifteen (15) minutes to interact with the judge(s)

Five (5) minutes for scoring by the judge(s)

The Accounting event was created by Collegiate DECA in response to the career opportunities available for college graduates in the area of accounting.

Participants with career interests in accounting will analyze a role-play situation related to the industry. The participants will make decisions regarding the situation and interact with you, the judge(s). This role-play situation is presented in written form. The role of the participant and of the judge(s) will be determined by the specific role-play situation.

Participants also complete a written exam. The score given by the judge(s) for the role-play is double-weighted, then combined with the participant's exam score to arrive at a final score for the participant.

Judging the Presentation

1. To ensure fairness, at no time should a participant be asked where he/she is from (school, state, country, etc.).
2. Participants will be evaluated according to an Evaluation Form accompanying the role-play.
3. Participants will be scheduled for presentations at twenty (20) minute intervals. Remember, your role will be determined by the specific role-play situation.
4. Please place the participant's name and identification number (using labels if provided) on the bubble score sheet as instructed (if not already done). If a bubble sheet has not been provided, this information must be placed on the evaluation form specific to the role-play situation.
5. You will interact with the participant for up to fifteen (15) minutes. This includes time for the participants to interact with you based on the role-play situation, and for you to make comments and ask questions. Each role-play situation includes 2–3 standard questions that should be asked of each participant. In addition to these, you may ask additional questions for clarification specific to the current participant.
6. After the role-play is completed, please thank the participant but give no indication of the participant's performance/score. If appropriate for the situation, you may state that a decision will be made soon and that the participant will be notified of the decision.
7. During the last five (5) minutes, after the participant is excused from the judging area, you may score the participant. Refer to the Evaluation Criteria for guidelines. On the bubble sheet provided, please bubble in the appropriate score AND write the score on the corresponding line to verify accuracy. Please make sure not to exceed the maximum score possible for each item.

Please make sure to score all categories, add them for the total score, then initial the total score. The maximum score for the evaluation is one hundred (100) points.

Note: If a bubble score sheet is not provided, indicate your scores on the evaluation form.

Presentation Schedule | In twenty (20) minute intervals

Fifteen (15) minutes to interact with the participant (includes questions)

Five (5) minutes for scoring by the judges

Evaluation Criteria

A score under the heading **Exceeds Expectations** in any category means that, in your opinion, the presentation/interaction is handled in an effective, creative way; in effect, nothing more could be expected of the participant.

A score under the heading **Meets Expectations** in any category means that, in your opinion, the presentation/interaction is handled well. There may be a few minor problems or omissions, but they are not significant. A presentation/interaction which earns this level in every category would be considered a strong presentation/interaction.

A score under the heading **Below Expectations or Little/No Demonstration** in any category means that some major flaw has been noted which damages the effectiveness of the presentation/interaction. This may be a major omission, a serious misstatement or any other major flaw.

Judging Summary

Maximum score for the role-play is one hundred (100) points. An average score of 70 or better, when combined with the comprehensive exam, will earn the participant a Certificate of Excellence.

We hope you are impressed by the quality of work of these students with a career interest in fashion merchandising and marketing. If you have any suggestions for improving this event, please mention them to your event manager.

We thank you for your help.