



The **Accounting** event involves an individual student analyzing a real-world accounting case study situation, developing ideas/solutions to the situation, then presenting solutions and recommendations to a judge with experience in accounting. Students also take a comprehensive exam.

\$ FINANCE + ACCOUNTING

EVENT OVERVIEW

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

1. COMPREHENSIVE EXAM A multiple choice exam measuring a wide range of performance indicators will be administered prior to the conference using an online testing platform. Questions are based on general business, economic, marketing, and management performance indicators, as well as performance indicators related to finance and accounting. Additional information is provided in the Comprehensive Exam Specifications on page 6.

2. CASE STUDY Students are given a written description of a case study situation that measures skills, knowledge and attitudes in the area of accounting. Each student studies the situation, develops ideas/solutions, then presents to a judge. The role of the student and of the judge will be determined by the specific case study situation.

Each case study has a unique evaluation form (rubric) that measures performance indicators specific to the case study situation, as well as standard items related to 21st Century Skills. The judge will score each presentation based on a possible 100 points.

International preliminary round competition includes one comprehensive exam and one case study, with the case study score being double-weighted. Students will be ranked by section and a predetermined number of students will be named finalists. Finalists will be given a second case study situation. This second case study score will again be double-weighted and combined with the initial exam score to determine final rankings.

LEARNING OUTCOMES

Through the comprehensive exam, and the analysis of the case study situation and interaction with one or more judges, the students will develop or reinforce the following areas in relation to accounting:

- 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

21st CENTURY SKILLS

Students will also develop many 21st Century Skills, in the following categories, desired by today's employers:

- Communication and Collaboration
- Creativity and Innovation
- Critical Thinking and Problem Solving
- Flexibility and Adaptability
- Information Literacy
- Initiative and Self-direction
- Leadership and Responsibility
- Media Literacy
- Productivity and Accountability
- Social and Cross-cultural Skills

COMPREHENSIVE EXAM

For international competition, students are challenged with 100 multiple-choice items, administered prior to the conference using an online testing platform. Competitors are allowed **90 minutes** to complete the exam. Additional information is provided in the Comprehensive Exam Specifications on page 6.

PRESENTATION

- The student will be given a **case study** involving an **accounting situation**. The role of the student and of the judge will be determined by the specific case study situation.
- Each student will have **30 minutes** for analyzing the situation and organizing his/her response and interaction. Students will be evaluated according to the specific performance indicators being evaluated in the case study situation, as well as general performance indicators related to 21st Century Skills.
- Students may not consult anyone about the case study situation. Any cell phone use, text messaging, email, etc. is prohibited during the entire competitive event.
- A personal or laptop computer/hand-held digital organizer may be used when appropriate. Students must use battery power for the prep time and presentation, even if there are electrical outlets in the room. Such digital organizers may be prepared ahead of time (i.e., standard headings for PowerPoint presentation) provided there is no reference to the specific event situation.
- Students are allowed to bring reference materials to use in preparing their presentation. This may include electronic (such as CD encyclopedias) as well as print materials (such as magazines or textbooks).
- Students may utilize the Internet during both prep and presentation times. The availability of Internet service is the responsibility of the students.
- Only materials that can be easily carried to and from the prep and judging areas will be permitted (includes any computer equipment, visual aids, reference materials, etc.). Only the students themselves may handle and set up their material. No outside assistance will be allowed.
- No specified set-up time will be allowed. All set up will be part of the allotted presentation time. Timing will begin when the students enter the judging area (i.e., judge booth).
- Students may bring materials to develop visual aids to assist them in their presentation. The supplies may consist of poster paper, flip charts, blank paper, art supplies, etc. Such visual aids may be prepared ahead of time (i.e., standard headings on a flip chart) provided there is no reference to the specific event situation.
- Materials appropriate for the situation may be handed to or left with the judge. Materials handed to the judge must be created using materials allowed during the designated preparation period.
- A **15-minute** time limit will be given for students to interact with a judge. This time limit includes time for the students to present to the judge and to respond to any questions. Students will be allowed to use notes made only during the interaction and during the time allowed for preparation.
- When using a presentation aid, such as a laptop computer, the noise level must be kept at a conversational level that does not interrupt other students. If this guideline is not followed, the student will be interrupted (during the prep or presentation time) and asked to follow the noise policy.
- Competitors are also responsible for following the information provided in the General Rules and Regulations for competition found on page 3.
- All materials, equipment, supplies, etc. must be provided by the students. DECA assumes no responsibility for damage/loss of materials, equipment, supplies, etc.

Failure to follow guidelines may result in disqualification.

PRESENTATION SCHEDULE

30 minutes for the student to analyze the situation and organize a response/interaction (prep time)

15 minutes for the student to interact with the judge (includes questions)

5 minutes for the judge to score



1 STUDENT



FINANCE



1 CASE STUDY



PREPARATION
TIME



PRESENTATION
TIME

JUDGE INSTRUCTIONS

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

Students with a career interest in accounting will analyze a written case study situation related to the industry. The students will develop decisions/recommendations regarding the situation and make a presentation to you, the judge. The role of the student and of the judge will be determined by the specific case study situation.

Students also complete a comprehensive exam. The score given by the judge for the case study is double-weighted, then combined with the student's exam score to arrive at a final score for the student.

JUDGING THE PRESENTATION

- To ensure fairness, at no time should a student be asked where he/she is from (school, state, country, etc.).
- Students will be evaluated according to a specific evaluation form accompanying the case study.
- Students will be scheduled for presentations at 20-minute intervals. Remember, your role will be determined by the specific case study situation.
- Please place the student'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 case study situation.
- You will interact with the student for up to 15 minutes. This includes time for the students to present to you based on the case study situation, and for you to make comments and ask questions.
- To ensure fairness, judges should develop 2 to 3 standard questions, based on the specific case, which will be asked of each student. (In developing the questions please consider that the students have to respond spontaneously.) After asking the standard questions you may ask other questions for clarification specific to the current student.
- After the presentation/interaction with the student is completed, please thank the student but give no indication of the student's performance/score. If appropriate to the situation, please state that a decision will be made soon and that the student will be notified of the decision.
- During the last 5 minutes, after the student is excused from the judging area, you may score the student. Refer to the Evaluation Criteria section for the 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 100 points.

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

PRESENTATION SCHEDULE

15 minutes for presentation by the student (includes questions by the judges)

5 minutes for scoring by the judges

JUDGING SUMMARY

Maximum score for the case study is 100 points. An average score of 70 or better, when combined with the comprehensive exam, will earn the student a Certificate of Excellence.

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

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 student, and the decisions/ recommendations have been presented well.

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.