INTRODUCTION
This publication is designed to assist DECA members and their local chapter advisors in preparing for the Individual Series Events. This document will be useful in preparing students for local, state and international competition by familiarizing them with the format, structure and evaluation tools used in international competition. This series of events is presented as an example of the types of events in which a student might expect to participate at the International Career Development Conference. The competitive events found herein, however, are not representative of all performance indicators that the student may be expected to demonstrate on the international level. A complete list of performance indicators upon which the events are written can be found at www.deca.org/competitions/2/.

PROCEDURE
An individual series event consists of two major parts: a written comprehensive exam and two preliminary role-playing events. A third role-play activity will be given to finalists.

The comprehensive exam is a 100-question multiple-choice test developed especially for each series based on the knowledge, skills and attributes associated with the particular occupation. Exams from previous years are available for sale through DECA Images at www.deca.org/shop.

In the role-playing portion of the event, participants must accomplish a task by translating what they have learned into effective, efficient and spontaneous action.

The participant is given a situation to review. It may indicate a product or service to sell, a merchandising decision or a problem in communication and interpersonal skills. Participants are allowed 10 minutes to review the situation and to develop a professional approach to solving the problem.

Up to 10 minutes are then allowed for the participant to be examined by a competent judge and asked to explain how (s)he would solve the situation or problem. The judge is a qualified business executive playing the role of second party in the situation. Following the examination, the judge evaluates the participants’ responses and records the results on an evaluation form which has been developed specifically for each competitive event.
PREPARATION

In order for DECA members to realize success in competition, DECA advisors are encouraged to carefully plan curriculum which will contribute to student success in the competency based competitive events and to provide real world experiences specifically necessary in the occupational area for which the student has a career interest.

Competency based competitive events are intended to be a motivational tool used by the DECA advisor to encourage student learning. The success of the member’s participation in competency based competitive events directly relates to the experiences (s)he has gained in the classroom and/or at the training station.

As the local, district, state or international competitive event approaches, the advisors are encouraged to further prepare the competitor in tasks such as the following:

**Prepare yourself mentally.**
The competitor should get sufficient sleep the night before competition so that (s)he will be mentally alert and able to concentrate on the activities.

**Dress appropriately.**
Professional dress should be worn to all conference sessions. Please note: Competitors at the ICDC must wear an official DECA blazer during interaction with the judges. Official DECA blazers are sold through DECA Images.

**Follow the program agenda.**
Competitors should carefully follow the program agenda provided at the conference. (S)he should locate the event room beforehand and arrive at the site early enough to be acclimated to the environment, relaxed, etc. Competitors must be on time for each event.

**Use preparation time wisely.**
Competitors should take advantage of the time provided for each activity of the event. During the written tests, the competitor should think through each item completely and carefully while gauging the time appropriately. If time allows, recheck the answers. While preparing for role play events, competitors should use all the time allotted constructively.
ACCOUNTING APPLICATION SERIES EVENT

PARTICIPANT INSTRUCTIONS

PROCEDURES

1. The event will be presented to you through your reading of these instructions, including the Performance Indicators and Event Situation. You will have up to 10 minutes to review this information to determine how you will handle the role-play situation and demonstrate the performance indicators of this event. During the preparation period, you may make notes to use during the role-play situation.

2. You will have up to 10 minutes to role-play your situation with a judge (you may have more than one judge).

3. You will be evaluated on how well you meet the performance indicators of this event.

4. Turn in all your notes and event materials when you have completed the role-play.

PERFORMANCE INDICATORS

1. Record transactions in a general journal.


4. Prepare depreciation schedules.

5. Record the disposition of assets.
EVENT SITUATION

You are to assume the role of accounting clerk at THE LINKS, a 36-hole private golf course. Your manager (judge) has asked you to suggest which mower to purchase for the additional driving range.

After initial research, you have two choices to present to your manager (judge) for consideration. The first choice is a $15,500 8-blade mower with a 72” cutting surface and a 36-month all-inclusive warranty. The second choice is a $12,500 8-blade mower with a 60” cutting surface and a 3-year all-inclusive warranty. For your presentation, you need to prepare depreciation schedules for both mowers based on a 5-year useful life with no expected salvage value; show the transactions in a general journal for the notes payable; determine the book value if $500 is put down on either mower; and finally show the transaction for disposal of each mower after 5 years.

You will present to the manager (judge) in a role-play to take place in the manager’s (judge’s) office. The manager (judge) will begin the role-play by greeting you and asking to hear your ideas. After you have presented and have answered the manager’s (judge’s) questions, the manager (judge) will conclude the role-play by thanking you for your work.
JUDGE’S INSTRUCTIONS

DIRECTIONS, PROCEDURES AND JUDGE’S ROLE

In preparation for this event, you should review the following information with your event manager and other judges:

1. Procedures

2. Performance Indicators

3. Event Situation

4. Judge Role-play Characterization
   Participants may conduct a slightly different type of meeting and/or discussion with you each time; however, it is important that the information you provide and the questions you ask be uniform for every participant.

5. Judge’s Evaluation Instructions

6. Judge’s Evaluation Form
   Please use a critical and consistent eye in rating each participant.

JUDGE ROLE-PLAY CHARACTERIZATION

You are to assume the role of manager at THE LINKS, a 36-hole private golf course. You have asked your accounting clerk (participant) to suggest which mower to purchase for the additional driving range.

After initial research, the accounting clerk (participant) has two choices to present to you for consideration. The first choice is a $15,500 8-blade mower with a 72” cutting surface and a 36-month all-inclusive warranty. The second choice is a $12,500 8-blade mower with a 60” cutting surface and a 3-year all-inclusive warranty. For the presentation, the accounting clerk (participant) will prepare depreciation schedules for both mowers based on a 5-year useful life with no expected salvage value; show the transactions in a general journal for the notes payable; determine the book value if $500 is put down on either mower, and finally show the transaction for disposal of each mower after 5 years.

The accounting clerk (participant) will present to you in a role-play to take place in your office. You will begin the role-play by greeting the accounting clerk (participant) and asking to hear about his/her ideas.

During the course of the role-play you are to ask the following questions of each participant:

1. If you knew the name brand or reputation of the mowers, would that have changed your decision?

2. If you had known there was a difference in gas mileage and cutting time, would that have changed your decision?
3. What effect would the interest rate of the notes payable have on your decision?

4. Is there additional information you would have requested to help make your decision if you had had the opportunity?

Once the accounting clerk (participant) has presented and has answered your questions, you will conclude the role-play by thanking the accounting clerk (participant) for the work.

You are not to make any comments after the event is over except to thank the participant.

**General Journal Transaction**

<table>
<thead>
<tr>
<th>Description</th>
<th>Debit</th>
<th>Credit</th>
</tr>
</thead>
<tbody>
<tr>
<td>Equipment</td>
<td>15,500</td>
<td>15,500</td>
</tr>
<tr>
<td>Notes Payable</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Equipment</td>
<td>12,500</td>
<td>12,500</td>
</tr>
<tr>
<td>Notes Payable</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Accumulated Depreciation</td>
<td>15,000</td>
<td></td>
</tr>
<tr>
<td>Cash</td>
<td>500</td>
<td></td>
</tr>
<tr>
<td>Equipment</td>
<td>15,500</td>
<td></td>
</tr>
<tr>
<td>Accumulated Depreciation</td>
<td>12,000</td>
<td></td>
</tr>
<tr>
<td>Cash</td>
<td>500</td>
<td></td>
</tr>
<tr>
<td>Equipment</td>
<td>12,500</td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Year</th>
<th>Book Value</th>
<th>Depreciation</th>
<th>Accumulated Depreciation</th>
<th>Ending Book Value</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>15,500</td>
<td>3,000</td>
<td>3,000</td>
<td>12,500</td>
</tr>
<tr>
<td>2</td>
<td>12,500</td>
<td>3,000</td>
<td>6,000</td>
<td>9,500</td>
</tr>
<tr>
<td>3</td>
<td>9,500</td>
<td>3,000</td>
<td>9,000</td>
<td>6,500</td>
</tr>
<tr>
<td>4</td>
<td>6,500</td>
<td>3,000</td>
<td>12,000</td>
<td>3,500</td>
</tr>
<tr>
<td>5</td>
<td>3,500</td>
<td>3,000</td>
<td>15,000</td>
<td>500</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Year</th>
<th>Book Value</th>
<th>Depreciation</th>
<th>Accumulated Depreciation</th>
<th>Ending Book Value</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>12,500</td>
<td>2,400</td>
<td>2,400</td>
<td>10,100</td>
</tr>
<tr>
<td>2</td>
<td>10,100</td>
<td>2,400</td>
<td>4,800</td>
<td>7,700</td>
</tr>
<tr>
<td>3</td>
<td>7,700</td>
<td>2,400</td>
<td>7,200</td>
<td>5,300</td>
</tr>
<tr>
<td>4</td>
<td>5,300</td>
<td>2,400</td>
<td>9,600</td>
<td>2,900</td>
</tr>
<tr>
<td>5</td>
<td>2,900</td>
<td>2,400</td>
<td>12,000</td>
<td>500</td>
</tr>
</tbody>
</table>
JUDGE’S EVALUATION INSTRUCTIONS

Evaluation Form Information

The participants are to be evaluated on their ability to perform the specific performance indicators stated on the cover sheet of this event and restated on the Judge’s Evaluation Form. Although you may see other performance indicators being demonstrated by the participants, those listed in the Performance Indicators section are the critical ones you are measuring for this particular event.

Evaluation Form Interpretation

The evaluation levels listed below and the evaluation rating procedures should be discussed thoroughly with your event chairperson and the other judges to ensure complete and common understanding for judging consistency.

<table>
<thead>
<tr>
<th>Level of Evaluation</th>
<th>Interpretation Level</th>
</tr>
</thead>
<tbody>
<tr>
<td>Exceeds Expectations</td>
<td>Participant demonstrated the performance indicator in an extremely professional manner; greatly exceeds business standards; would rank in the top 10% of business personnel performing this performance indicator.</td>
</tr>
<tr>
<td>Meets Expectations</td>
<td>Participant demonstrated the performance indicator in an acceptable and effective manner; meets at least minimal business standards; there would be no need for additional formalized training at this time; would rank in the 70-89th percentile of business personnel performing this performance indicator.</td>
</tr>
<tr>
<td>Below Expectations</td>
<td>Participant demonstrated the performance indicator with limited effectiveness; performance generally fell below minimal business standards; additional training would be required to improve knowledge, attitude and/or skills; would rank in the 50-69th percentile of business personnel performing this performance indicator.</td>
</tr>
<tr>
<td>Little/No Value</td>
<td>Participant demonstrated the performance indicator with little or no effectiveness; a great deal of formal training would be needed immediately; perhaps this person should seek other employment; would rank in the 0-49th percentile of business personnel performing this performance indicator.</td>
</tr>
</tbody>
</table>
DID THE PARTICIPANT:

1. Record transactions in a general journal?
   - Little/No Value
   - Meets Expectations
   - Exceeds Expectations
   - 0, 1, 2, 3, 4, 5
   - 6, 7, 8, 9, 10, 11
   - 12, 13, 14, 15
   - 16, 17, 18
   - Attempts at recording transactions in a general journal were inadequate or weak.
   - Effectively recorded transactions in a general journal.
   - Very effectively recorded transactions in a general journal.

2. Process notes payable and receivable?
   - Little/No Value
   - Meets Expectations
   - Exceeds Expectations
   - 0, 1, 2, 3, 4, 5
   - 6, 7, 8, 9, 10, 11
   - 12, 13, 14, 15
   - 16, 17, 18
   - Attempts at processing notes payable and receivable were inadequate or weak.
   - Effectively processed notes payable and receivable.
   - Very effectively processed notes payable and receivable.

3. Determine the book value of a plant asset?
   - Little/No Value
   - Meets Expectations
   - Exceeds Expectations
   - 0, 1, 2, 3, 4, 5
   - 6, 7, 8, 9, 10, 11
   - 12, 13, 14, 15
   - 16, 17, 18
   - Attempts at determining the book value of a plant asset were weak or incorrect.
   - Effectively determined the book value of a plant asset.
   - Very effectively determined the book value of a plant asset.

4. Prepare depreciation schedules?
   - Little/No Value
   - Meets Expectations
   - Exceeds Expectations
   - 0, 1, 2, 3, 4, 5
   - 6, 7, 8, 9, 10, 11
   - 12, 13, 14, 15
   - 16, 17, 18
   - Attempts at preparing depreciation schedules were inadequate or unclear.
   - Effectively prepared depreciation schedules.
   - Very effectively prepared depreciation schedules.

5. Record the disposition of assets?
   - Little/No Value
   - Meets Expectations
   - Exceeds Expectations
   - 0, 1, 2, 3, 4, 5
   - 6, 7, 8, 9, 10, 11
   - 12, 13, 14, 15
   - 16, 17, 18
   - Attempts at recording the disposition of assets were inadequate or weak.
   - Effectively recorded the disposition of assets.
   - Very effectively recorded the disposition of assets.

6. Overall impression and response to the judge’s questions.
   - Little/No Value
   - Meets Expectations
   - Exceeds Expectations
   - 0, 1, 2
   - 3, 4, 5
   - 6, 7, 8
   - 9, 10
   - Demonstrated few skills; could not answer the judge’s questions.
   - Demonstrated limited ability to link some skills; answered the judge’s questions adequately.
   - Demonstrated the specified skills; answered the judge’s questions effectively.
   - Demonstrated skills confidently and professionally; answered the judge’s questions very effectively and thoroughly.

Judge’s Initials ____________________

TOTAL SCORE ___________
ACCOUNTING APPLICATION SERIES EVENT

PARTICIPANT INSTRUCTIONS

PROCEDURES

1. The event will be presented to you through your reading of these instructions, including the Performance Indicators and Event Situation. You will have up to 10 minutes to review this information to determine how you will handle the role-play situation and demonstrate the performance indicators of this event. During the preparation period, you may make notes to use during the role-play situation.

2. You will have up to 10 minutes to role-play your situation with a judge (you may have more than one judge).

3. You will be evaluated on how well you meet the performance indicators of this event.

4. Turn in all your notes and event materials when you have completed the role-play.

PERFORMANCE INDICATORS

1. Discuss the nature of the accounting cycle.

2. Use T accounts.

3. Explain cash control procedures.


5. Journalize/post entries related to banking activities.
EVENT SITUATION

You are to assume the role of assistant manager at SUNDAE DRIVE, a local ice cream parlor. Due to your recent promotion, your manager (judge) has asked you to evaluate current policies.

After a few days on the job, you become aware that a petty cash fund is necessary to cover emergencies. To begin your presentation, discuss the need to establish a petty cash fund and the importance of cash control procedures with your manager (judge). Discuss the nature of the accounting cycle and use T accounts to show how small expenses affect the cash account. Use specific journal examples to show how to establish a $150 petty cash fund and how to replenish the fund if there were receipts for postage ($4.88), napkins ($2.99), plastic forks ($4.99) and cleaning supplies ($14.27). Finally, record the entry for the $12.50 banking fee and explain why it would not be taken from petty cash even though it is a small expense.

You will present to the manager (judge) in a role-play to take place in the manager’s (judge’s) office. The manager (judge) will begin the role-play by greeting you and asking to hear your ideas. After you have presented and have answered the manager’s (judge’s) questions, the manager (judge) will conclude the role-play by thanking you for your work.
JUDGE’S INSTRUCTIONS

DIRECTIONS, PROCEDURES AND JUDGE’S ROLE

In preparation for this event, you should review the following information with your event manager and other judges:

1. Procedures
2. Performance Indicators
3. Event Situation
4. Judge Role-play Characterization
   Participants may conduct a slightly different type of meeting and/or discussion with you each time; however, it is important that the information you provide and the questions you ask be uniform for every participant.
5. Judge’s Evaluation Instructions
6. Judge’s Evaluation Form
   Please use a critical and consistent eye in rating each participant.

JUDGE ROLE-PLAY CHARACTERIZATION

You are to assume the role of manager at Sundae Drive, a local ice cream parlor. Due to their recent promotion, you have asked your assistant manager (participant) to evaluate current policies.

After a few days on the job, the assistant manager (participant) has become aware that a petty cash fund is necessary to cover emergencies. To begin their presentation they will discuss the need to establish a petty cash fund and the importance of cash control procedures with you. They will also discuss the nature of the accounting cycle and use T accounts to show how small expenses affect the cash account. The assistant manager (participant) is also to use specific journal examples to show how to establish a $150 petty cash fund and how to replenish the fund if there were receipts for postage ($4.88), napkins ($2.99), plastic forks ($4.99) and cleaning supplies ($14.27). Finally, they are to record the entry for the $12.50 banking fee and explain why it would not be taken from petty cash even though it is a small expense.

The assistant manager (participant) will present to you in a role-play to take place in your office. You will begin the role-play by greeting the assistant manager (participant) and asking to hear about his/her ideas. During the course of the role-play you are to ask the following questions of each participant:

1. Other than banking fees, are there other expenses you would not want to pay from petty cash?
2. If $150 is not sufficient, how do you increase the petty cash account?
3. Who should have access to the petty cash fund?
Once the assistant manager (participant) has presented and has answered your questions, you will conclude the role-play by thanking the assistant manager (participant) for the work.

You are not to make any comments after the event is over except to thank the participant.

**Establish Petty Cash**

<table>
<thead>
<tr>
<th>Petty Cash</th>
<th>150.00</th>
</tr>
</thead>
<tbody>
<tr>
<td>Cash</td>
<td>150.00</td>
</tr>
</tbody>
</table>

Replenish Petty Cash (Title can vary)

<table>
<thead>
<tr>
<th>Postage Expense</th>
<th>4.88</th>
</tr>
</thead>
<tbody>
<tr>
<td>Supplies</td>
<td>7.98</td>
</tr>
<tr>
<td>Cleaning Supplies</td>
<td>14.27</td>
</tr>
<tr>
<td>Cash</td>
<td>27.13</td>
</tr>
</tbody>
</table>

Banking Fee

<table>
<thead>
<tr>
<th>Banking Fee Expense</th>
<th>12.50</th>
</tr>
</thead>
<tbody>
<tr>
<td>Cash</td>
<td>12.50</td>
</tr>
</tbody>
</table>

During the course of the role-play you are to ask the following questions of each participant:

1. At what point in time do you consider that the money is actually being taken from the petty cash fund?
2. How many people would you recommend have access to the petty cash fund?
3. Should the person that signs the check to replenish the petty cash fund also have access to the petty cash fund?

Once the internal auditor (participant) has presented his/her ideas and has answered your questions, you will conclude the role-play by thanking the internal auditor (participant) for the work.

You are not to make any comments after the event is over except to thank the participant.

**Possible issues raised by participant:**

- Debit card will not eliminate need for petty cash. Even with a debit card, control procedures still need to be followed.
- Person who signs checks should not be accessing petty cash fund.
- Limit number of people who have access to petty cash fund.
- Make sure receipts are being turned in for petty cash usage.
- Use petty cash slips for all transactions involving fund.
- Ensure petty cash is secure in a locked area.
**JUDGE’S EVALUATION INSTRUCTIONS**

**Evaluation Form Information**

The participants are to be evaluated on their ability to perform the specific performance indicators stated on the cover sheet of this event and restated on the Judge’s Evaluation Form. Although you may see other performance indicators being demonstrated by the participants, those listed in the Performance Indicators section are the critical ones you are measuring for this particular event.

**Evaluation Form Interpretation**

The evaluation levels listed below and the evaluation rating procedures should be discussed thoroughly with your event chairperson and the other judges to ensure complete and common understanding for judging consistency.

<table>
<thead>
<tr>
<th>Level of Evaluation</th>
<th>Interpretation Level</th>
</tr>
</thead>
<tbody>
<tr>
<td>Exceeds Expectations</td>
<td>Participant demonstrated the performance indicator in an extremely professional manner; greatly exceeds business standards; would rank in the top 10% of business personnel performing this performance indicator.</td>
</tr>
<tr>
<td>Meets Expectations</td>
<td>Participant demonstrated the performance indicator in an acceptable and effective manner; meets at least minimal business standards; there would be no need for additional formalized training at this time; would rank in the 70-89&lt;sup&gt;th&lt;/sup&gt; percentile of business personnel performing this performance indicator.</td>
</tr>
<tr>
<td>Below Expectations</td>
<td>Participant demonstrated the performance indicator with limited effectiveness; performance generally fell below minimal business standards; additional training would be required to improve knowledge, attitude and/or skills; would rank in the 50-69&lt;sup&gt;th&lt;/sup&gt; percentile of business personnel performing this performance indicator.</td>
</tr>
<tr>
<td>Little/No Value</td>
<td>Participant demonstrated the performance indicator with little or no effectiveness; a great deal of formal training would be needed immediately; perhaps this person should seek other employment; would rank in the 0-49&lt;sup&gt;th&lt;/sup&gt; percentile of business personnel performing this performance indicator.</td>
</tr>
</tbody>
</table>
JUDGE’S EVALUATION FORM
ACT 2013

DID THE PARTICIPANT:

1. Discuss the nature of the accounting cycle?

<table>
<thead>
<tr>
<th>Little/No Value</th>
<th>Below Expectations</th>
<th>Meets Expectations</th>
<th>Exceeds Expectations</th>
</tr>
</thead>
<tbody>
<tr>
<td>0, 1, 2, 3, 4, 5</td>
<td>Adequately discussed the nature of the accounting cycle.</td>
<td>Effectively discussed the nature of the accounting cycle.</td>
<td>Very effectively discussed the nature of the accounting cycle.</td>
</tr>
</tbody>
</table>

2. Use T accounts?

<table>
<thead>
<tr>
<th>Little/No Value</th>
<th>Below Expectations</th>
<th>Meets Expectations</th>
<th>Exceeds Expectations</th>
</tr>
</thead>
<tbody>
<tr>
<td>0, 1, 2, 3, 4, 5</td>
<td>Adequately used T accounts.</td>
<td>Effectively used T accounts.</td>
<td>Very effectively used T accounts.</td>
</tr>
</tbody>
</table>

3. Explain cash control procedures?

<table>
<thead>
<tr>
<th>Little/No Value</th>
<th>Below Expectations</th>
<th>Meets Expectations</th>
<th>Exceeds Expectations</th>
</tr>
</thead>
<tbody>
<tr>
<td>0, 1, 2, 3, 4, 5</td>
<td>Adequately explained cash control procedures.</td>
<td>Effectively explained cash control procedures.</td>
<td>Very effectively explained cash control procedures.</td>
</tr>
</tbody>
</table>

4. Journalize/post entries to establish and replenish petty cash?

<table>
<thead>
<tr>
<th>Little/No Value</th>
<th>Below Expectations</th>
<th>Meets Expectations</th>
<th>Exceeds Expectations</th>
</tr>
</thead>
<tbody>
<tr>
<td>0, 1, 2, 3, 4, 5</td>
<td>Adequately journalized/posted entries to establish and replenish petty cash.</td>
<td>Effectively journalized/posted entries to establish and replenish petty cash.</td>
<td>Very effectively journalized/posted entries to establish and replenish petty cash.</td>
</tr>
</tbody>
</table>

5. Journalize/post entries related to banking activities?

<table>
<thead>
<tr>
<th>Little/No Value</th>
<th>Below Expectations</th>
<th>Meets Expectations</th>
<th>Exceeds Expectations</th>
</tr>
</thead>
<tbody>
<tr>
<td>0, 1, 2, 3, 4, 5</td>
<td>Adequately journalized/posted entries related to banking activities.</td>
<td>Effectively journalized/posted entries related to banking activities.</td>
<td>Very effectively journalized/posted entries related to banking activities.</td>
</tr>
</tbody>
</table>

6. Overall impression and response to the judge’s questions.

<table>
<thead>
<tr>
<th>Little/No Value</th>
<th>Below Expectations</th>
<th>Meets Expectations</th>
<th>Exceeds Expectations</th>
</tr>
</thead>
<tbody>
<tr>
<td>0, 1, 2</td>
<td>Demonstrated limited ability to link some skills; answered the judge’s questions adequately.</td>
<td>Demonstrated the specified skills; answered the judge’s questions effectively.</td>
<td>Demonstrated skills confidently and professionally; answered the judge’s questions very effectively and thoroughly.</td>
</tr>
</tbody>
</table>

Judge’s Initials ___________________________  TOTAL SCORE ___________________________
PROCEDURES

1. The event will be presented to you through your reading of these instructions, including the Performance Indicators and Event Situation. You will have up to 10 minutes to review this information to determine how you will handle the role-play situation and demonstrate the performance indicators of this event. During the preparation period, you may make notes to use during the role-play situation.

2. You will have up to 10 minutes to role-play your situation with a judge (you may have more than one judge).

3. You will be evaluated on how well you meet the performance indicators of this event.

4. Turn in all your notes and event materials when you have completed the role-play.

PERFORMANCE INDICATORS

1. Record inventory usage.

2. Process invoice of inventory.


5. Record transactions in a general journal.
EVENT SITUATION

You are to assume the role of accounting clerk at RE-WIND, a resale/consignment clothing store. Your manager (judge) has asked you to complete a report for inventory usage.

Your manager (judge) has provided you with the following information:
The beginning inventory was $17,500 for this quarter.
Purchases were $1,050 on 3/23, $2,245 on 4/7, and $4,790 on 4/9.
Monthly sales were $2,500 for March, $1,200 for April, and $2,750 for May.
Additional invoice:

<table>
<thead>
<tr>
<th>Sold To: Re-Wind</th>
</tr>
</thead>
<tbody>
<tr>
<td>Terms: 90 days</td>
</tr>
<tr>
<td>Date: April 2</td>
</tr>
<tr>
<td>Items:</td>
</tr>
<tr>
<td>Cash Register</td>
</tr>
<tr>
<td>1.200.00</td>
</tr>
</tbody>
</table>

Using the provided information calculate the ending inventory value and the adjustments for the quarter.

You will present to the manager (judge) in a role-play to take place in the manager’s (judge’s) office. The manger (judge) will begin the role-play by greeting you and asking to hear your ideas. After you presented and have answered the manager’s (judge’s) questions, the manager (judge) will conclude the role-play by thanking you for your work.
JUDGE’S INSTRUCTIONS

DIRECTIONS, PROCEDURES AND JUDGE’S ROLE

In preparation for this event, you should review the following information with your event manager and other judges:

1. Procedures

2. Performance Indicators

3. Event Situation

4. Judge Role-play Characterization
   Participants may conduct a slightly different type of meeting and/or discussion with you each time; however, it is important that the information you provide and the questions you ask be uniform for every participant.

5. Judge’s Evaluation Instructions

6. Judge’s Evaluation Form
   Please use a critical and consistent eye in rating each participant.

JUDGE ROLE-PLAY CHARACTERIZATION

You are to assume the role of manager at RE-WIND, a resale/consignment clothing store. You have asked your accounting clerk (participant) to complete a report for inventory usage.

You provided the following information:
- The beginning inventory was $17,500 for this quarter.
- Purchases were $1,050 on 3/23, $2,245 on 4/7, and $4,790 on 4/9.
- Monthly sales were $2,500 for March, $1,200 for April, and $2,750 for May.
- Additional invoice: Not relevant because it is for supplies not inventory.

Using the provided information the accounting clerk (participant) is to calculate the ending inventory value and the adjustments for the quarter.

The accounting clerk (participant) will present to you in a role-play to take place in your office. You will begin the role-play by greeting the accounting clerk (participant) and asking to hear about his/her ideas.

During the course of the role-play you are to ask the following questions of each participant:

1. Why is the invoice not relevant?
2. What are “terms” on an invoice?
3. Is the adjustment for inventory always a debit to Merchandise Inventory and a Credit to Income Summary?
Once the accounting clerk (participant) has presented and has answered your questions, you will conclude the role-play by thanking the accounting clerk (participant) for the work.

You are not to make any comments after the event is over except to thank the participant.

**Inventory Usage** (Any form is acceptable)

<table>
<thead>
<tr>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Beginning Inventory</td>
<td>17,500</td>
</tr>
<tr>
<td>Purchases Added</td>
<td>1,050</td>
</tr>
<tr>
<td></td>
<td>2,245</td>
</tr>
<tr>
<td></td>
<td>4,790</td>
</tr>
<tr>
<td>Sales</td>
<td>2,500</td>
</tr>
<tr>
<td></td>
<td>1,200</td>
</tr>
<tr>
<td></td>
<td>2,750</td>
</tr>
<tr>
<td>Ending Inventory</td>
<td>19,135</td>
</tr>
</tbody>
</table>

**Inventory Adjustment**

<table>
<thead>
<tr>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Merchandise Inventory</td>
<td>1,635</td>
</tr>
<tr>
<td>Income Summary</td>
<td>1,635</td>
</tr>
</tbody>
</table>
JUDGE’S EVALUATION INSTRUCTIONS

Evaluation Form Information

The participants are to be evaluated on their ability to perform the specific performance indicators stated on the cover sheet of this event and restated on the Judge’s Evaluation Form. Although you may see other performance indicators being demonstrated by the participants, those listed in the Performance Indicators section are the critical ones you are measuring for this particular event.

Evaluation Form Interpretation

The evaluation levels listed below and the evaluation rating procedures should be discussed thoroughly with your event chairperson and the other judges to ensure complete and common understanding for judging consistency.

<table>
<thead>
<tr>
<th>Level of Evaluation</th>
<th>Interpretation Level</th>
</tr>
</thead>
<tbody>
<tr>
<td>Exceeds Expectations</td>
<td>Participant demonstrated the performance indicator in an extremely professional manner; greatly exceeds business standards; would rank in the top 10% of business personnel performing this performance indicator.</td>
</tr>
<tr>
<td>Meets Expectations</td>
<td>Participant demonstrated the performance indicator in an acceptable and effective manner; meets at least minimal business standards; there would be no need for additional formalized training at this time; would rank in the 70-89th percentile of business personnel performing this performance indicator.</td>
</tr>
<tr>
<td>Below Expectations</td>
<td>Participant demonstrated the performance indicator with limited effectiveness; performance generally fell below minimal business standards; additional training would be required to improve knowledge, attitude and/or skills; would rank in the 50-69th percentile of business personnel performing this performance indicator.</td>
</tr>
<tr>
<td>Little/No Value</td>
<td>Participant demonstrated the performance indicator with little or no effectiveness; a great deal of formal training would be needed immediately; perhaps this person should seek other employment; would rank in the 0-49th percentile of business personnel performing this performance indicator.</td>
</tr>
</tbody>
</table>
**JUDGE’S EVALUATION FORM**  
**ACT 2013**

**DID THE PARTICIPANT:**

1. **Record inventory usage?**  
   - **Little/No Value:**  
     - 0, 1, 2, 3, 4, 5  
     - Attempts at recording inventory usage were inadequate or weak.  
   - **Below Expectations:**  
     - 6, 7, 8, 9, 10, 11  
     - Adequately recorded inventory usage.  
   - **Meets Expectations:**  
     - 12, 13, 14, 15  
     - Effectively recorded inventory usage.  
   - **Exceeds Expectations:**  
     - 16, 17, 18  
     - Very effectively recorded inventory usage.

2. **Process invoice of inventory?**  
   - **Little/No Value:**  
     - 0, 1, 2, 3, 4, 5  
     - Attempts at processing invoice of inventory were inadequate or weak.  
   - **Below Expectations:**  
     - 6, 7, 8, 9, 10, 11  
     - Adequately processed invoice of inventory.  
   - **Meets Expectations:**  
     - 12, 13, 14, 15  
     - Effectively processed invoice of inventory.  
   - **Exceeds Expectations:**  
     - 16, 17, 18  
     - Very effectively processed invoice of inventory.

3. **Process results of inventory?**  
   - **Little/No Value:**  
     - 0, 1, 2, 3, 4, 5  
     - Attempts at processing results of inventory were weak or incorrect.  
   - **Below Expectations:**  
     - 6, 7, 8, 9, 10, 11  
     - Adequately processed results of inventory.  
   - **Meets Expectations:**  
     - 12, 13, 14, 15  
     - Effectively processed results of inventory.  
   - **Exceeds Expectations:**  
     - 16, 17, 18  
     - Very effectively processed results of inventory.

4. **Process inventory adjustments?**  
   - **Little/No Value:**  
     - 0, 1, 2, 3, 4, 5  
     - Attempts at processing inventory adjustments were inadequate or unclear.  
   - **Below Expectations:**  
     - 6, 7, 8, 9, 10, 11  
     - Adequately processed inventory adjustments.  
   - **Meets Expectations:**  
     - 12, 13, 14, 15  
     - Effectively processed inventory adjustments.  
   - **Exceeds Expectations:**  
     - 16, 17, 18  
     - Very effectively processed inventory adjustments.

5. **Record transactions in a general journal?**  
   - **Little/No Value:**  
     - 0, 1, 2, 3, 4, 5  
     - Attempts at recording transactions in a general journal were inadequate or weak.  
   - **Below Expectations:**  
     - 6, 7, 8, 9, 10, 11  
     - Adequately recorded transactions in a general journal.  
   - **Meets Expectations:**  
     - 12, 13, 14, 15  
     - Effectively recorded transactions in a general journal.  
   - **Exceeds Expectations:**  
     - 16, 17, 18  
     - Very effectively recorded transactions in a general journal.

6. **Overall impression and response to the judge’s questions.**  
   - **Little/No Value:**  
     - 0, 1, 2  
     - Demonstrated few skills; could not answer the judge’s questions.  
   - **Below Expectations:**  
     - 3, 4, 5  
     - Demonstrated limited ability to link some skills; answered the judge’s questions adequately.  
   - **Meets Expectations:**  
     - 6, 7, 8  
     - Demonstrated the specified skills; answered the judge’s questions effectively.  
   - **Exceeds Expectations:**  
     - 9, 10  
     - Demonstrated skills confidently and professionally; answered the judge’s questions very effectively and thoroughly.

**Judge’s Initials ______________  **  
**TOTAL SCORE _____________**
ACCOUNTING APPLICATIONS SERIES EVENT

PARTICIPANT INSTRUCTIONS

PROCEDURES

1. The event will be presented to you through your reading of these instructions, including the Performance Indicators and Event Situation. You will have up to 10 minutes to review this information to determine how you will handle the role-play situation and demonstrate the performance indicators of this event. During the preparation period, you may make notes to use during the role-play situation.

2. You will have up to 10 minutes to role-play your situation with a judge (you may have more than one judge).

3. You will be evaluated on how well you meet the performance indicators of this event.

4. Turn in all your notes and event materials when you have completed the role-play.

PERFORMANCE INDICATORS

1. Explain the nature of special journals.

2. Explain the nature of accounts payable.


4. Explain the nature of accounts receivable.

5. Maintain a customer file for accounts receivable.
EVENT SITUATION

You are to assume the role of accounting clerk at PRENDEL EXPRESS, a local toy shop. The owner (judge) has asked you to review the accounting files to make recommendations for the next fiscal year.

Because of recent growth, you are recommending that the company begins to use special journals instead of recording all transactions in the general journal. For your presentation, you will need to explain both the accounts payable and accounts receivable ledgers. Using current data, create and maintain the vendor and customer files.

<table>
<thead>
<tr>
<th>Company</th>
<th>Balance</th>
</tr>
</thead>
<tbody>
<tr>
<td>Acme</td>
<td>340 Debit</td>
</tr>
<tr>
<td>Anna’s Antiques</td>
<td>400 Credit</td>
</tr>
<tr>
<td>Brooke’s Baby Dolls</td>
<td>300 Credit</td>
</tr>
<tr>
<td>Jake’s-In-The-Box</td>
<td>750 Debit</td>
</tr>
<tr>
<td>Megyn’s Market</td>
<td>150 Credit</td>
</tr>
<tr>
<td>Samuel’s Super Savings</td>
<td>250 Credit</td>
</tr>
<tr>
<td>Wally’s</td>
<td>430 Debit</td>
</tr>
<tr>
<td>Widgets</td>
<td>250 Debit</td>
</tr>
</tbody>
</table>

You will present to the owner (judge) in a role-play to take place in the owner’s (judge’s) office. The owner (judge) will begin the role-play by greeting you and asking to hear your ideas. After you have presented and have answered the owner’s (judge’s) questions, the owner (judge) will conclude the role-play by thanking you for your work.
**JUDGE’S INSTRUCTIONS**

**DIRECTIONS, PROCEDURES AND JUDGE’S ROLE**

In preparation for this event, you should review the following information with your event manager and other judges:

1. Procedures
2. Performance Indicators
3. Event Situation
4. Judge Role-play Characterization
   Participants may conduct a slightly different type of meeting and/or discussion with you each time; however, it is important that the information you provide and the questions you ask be uniform for every participant.
5. Judge’s Evaluation Instructions
6. Judge’s Evaluation Form
   Please use a critical and consistent eye in rating each participant.

**JUDGE ROLE-PLAY CHARACTERIZATION**

You are to assume the role of owner at of PRENDEL EXPRESS, a local toy shop. You have asked the accounting clerk (participant) to make recommendations for the next fiscal year.

Because of recent growth, the accounting clerk (participant) is recommending that the company begins to use special journals instead of recording all transactions in the general journal. For the presentation, the accounting clerk (participant) will need to explain both the accounts payable and accounts receivable ledgers. Using current data, they will also create and maintain the vendor and customer files.

<table>
<thead>
<tr>
<th>Company</th>
<th>Balance</th>
</tr>
</thead>
<tbody>
<tr>
<td>Acme</td>
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<tr>
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<tr>
<td>Samuel’s Super Savings</td>
<td>250 Credit</td>
</tr>
<tr>
<td>Wally’s</td>
<td>430 Debit</td>
</tr>
<tr>
<td>Widgets</td>
<td>250 Debit</td>
</tr>
</tbody>
</table>

The participant will present to you in a role-play to take place in your office. You will begin the role-play by greeting the participant and asking to hear about his/her ideas.
During the course of the role-play you are to ask the following questions of each participant:

1. What is a subsidiary ledger?

2. When should a business switch to using special journals instead of just a general journal?

3. Should the company move to an electronic accounting system?

Once the accounting clerk (participant) has presented and has answered your questions, you will conclude the role-play by thanking the accounting clerk (participant) for the work.

You are not to make any comments after the event is over except to thank the participant.

**Accounts Payable Ledger**

<table>
<thead>
<tr>
<th>Company</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Anna’s Antiques</td>
<td>400</td>
</tr>
<tr>
<td>Brooke’s Baby Dolls</td>
<td>300</td>
</tr>
<tr>
<td>Megyn’s Market</td>
<td>150</td>
</tr>
<tr>
<td>Samuel’s Super Savings</td>
<td>250</td>
</tr>
<tr>
<td><strong>Total Accounts Payable</strong></td>
<td><strong>1,700</strong></td>
</tr>
</tbody>
</table>

**Accounts Receivable Ledger**

<table>
<thead>
<tr>
<th>Company</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Acme</td>
<td>340</td>
</tr>
<tr>
<td>Jake’s-In-The-Box</td>
<td>750</td>
</tr>
<tr>
<td>Wally’s</td>
<td>430</td>
</tr>
<tr>
<td>Widgets</td>
<td>250</td>
</tr>
<tr>
<td><strong>Total Accounts Receivable</strong></td>
<td><strong>1,770</strong></td>
</tr>
</tbody>
</table>

Note: Students may use any logical form and may add numbers to the report.
JUDGE’S EVALUATION INSTRUCTIONS

Evaluation Form Information

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<th>Interpretation Level</th>
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</thead>
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<td>Meets Expectations</td>
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<tr>
<td>Little/No Value</td>
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</tr>
</tbody>
</table>
**JUDGE’S EVALUATION FORM**
**ACT 2013**

**DID THE PARTICIPANT:**

1. Explain the nature of special journals?
   - **Little/No Value**
     - Attempts at explaining the nature of special journals were inadequate or weak.
   - **Below Expectations**
     - Adequately explained the nature of special journals.
   - **Meets Expectations**
     - Effectively explained the nature of special journals.
   - **Exceeds Expectations**
     - Very effectively explained the nature of special journals.

2. Explain the nature of accounts payable?
   - **Little/No Value**
     - Attempts at explaining the nature of accounts payable were inadequate or weak.
   - **Below Expectations**
     - Effectively explained the nature of accounts payable.
   - **Meets Expectations**
     - Very effectively explained the nature of accounts payable.
   - **Exceeds Expectations**
     - Very effectively explained the nature of accounts payable.

3. Maintain a vendor file?
   - **Little/No Value**
     - Attempts at maintaining a vendor file were weak or incorrect.
   - **Below Expectations**
     - Adequately maintained a vendor file.
   - **Meets Expectations**
     - Effectively maintained a vendor file.
   - **Exceeds Expectations**
     - Very effectively maintained a vendor file.

4. Explain the nature of accounts receivable?
   - **Little/No Value**
     - Attempts at explaining the nature of accounts receivable were inadequate or unclear.
   - **Below Expectations**
     - Adequately explained the nature of accounts receivable.
   - **Meets Expectations**
     - Effectively explained the nature of accounts receivable.
   - **Exceeds Expectations**
     - Very effectively explained the nature of accounts receivable.

5. Maintain a customer file for accounts receivable?
   - **Little/No Value**
     - Attempts at maintaining a customer file for accounts receivable were inadequate or weak.
   - **Below Expectations**
     - Effectively maintained a customer file for accounts receivable.
   - **Meets Expectations**
     - Very effectively maintained a customer file for accounts receivable.
   - **Exceeds Expectations**
     - Effectively maintained a customer file for accounts receivable.

6. Overall impression and response to the judge’s questions.
   - **Little/No Value**
     - Demonstrated few skills; could not answer the judge’s questions.
   - **Below Expectations**
     - Demonstrated limited ability to link some skills; answered the judge’s questions adequately.
   - **Meets Expectations**
     - Demonstrated the specified skills; answered the judge’s questions effectively.
   - **Exceeds Expectations**
     - Demonstrated skills confidently and professionally; answered the judge’s questions very effectively and thoroughly.

**Judge’s Initials**

**TOTAL SCORE**

---

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This publication is designed to assist DECA members and their local chapter advisors in preparing for the Individual Series events. This booklet will be useful in preparing students for local, state and international competition by familiarizing them with the format, structure and evaluation tools used in competition.

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- Instructor’s Guides
- Bell Ringer Activities
- Written Event Winners
- Flash Cards

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