



ODACS RULES

Senior High, LEVEL III, GRADES 9-12

AREA FIVE: ACADEMICS

GENERAL RULES

A student may enter a total of two Academic categories. However, he may enter only one category from Division 3 and one category from Division 4. (He may not enter both composition categories or both science fair categories.) Example: He may take two academic tests; or he may take one academic test and enter a science fair project; or he may enter one writing category and one science fair project.

Division 1: Bible and Academic Testing

GENERAL RULES

1. A student may enter a total of two Academic categories. However, he may enter only one category from Division 3 and one category from Division 4. (He may not enter both composition categories or both science fair categories.) Example: He may take two academic tests; or he may take one academic test and enter a science fair project; or he may enter one writing category and one science fair project.
2. One examination will be given in each category. The time limit for an academic category cannot exceed 60 minutes.
3. Selected-response questions will be posed in a variety of forms.
4. In categories requiring math computation (except for Algebra/Geometry and Advanced Math), non-programmable scientific calculators will be permitted.
 - a. The following will not be permitted: (1) calculators with graphing capabilities, (2) calculators which use paper tape or printers, (3) hand-held computers, pocket organizers, or laptop computers, and (4) programmable calculators.
 - b. Any necessary tables or charts will be provided.
5. Graphing calculators are permitted for Algebra/Geometry and Advanced Math.
6. No Bibles, reference materials, notes or study guides will be allowed during testing.
7. Each student will be expected to furnish his own writing tools: two sharpened #2 pencils (exception: Creative Writing: Poetry and Expository Writing: Essay, where a ballpoint pen is required.) ODACS Variation: Pencils, paper, and pens are provided for day-of-competition testing.
8. All examinations and answer sheets, as well as extra paper for any necessary computations, will be provided.
9. No student competing in any Academic Testing category will be permitted to bring a cell phone or other digital device into the designated testing or writing room.

Category 11: Accounting

1. The test will center upon terminology, theory, short problems.
2. The examination will consist of questions which may be drawn from any of these topics:
 - a. Accounting systems: journal entries including basic entries, adjusting entries (accruals and deferrals), and closing entries; subsidiary ledgers; and generally accepted accounting principles.
 - b. Financial statements: classification of accounts, preparation of statements, financial/ratio analysis, and basic auditing concepts.
 - c. Assets: cash and bank reconciliations, receivables and bad debts, inventory and cost of goods sold, fixed assets and depreciation, and cost principle.
 - d. Liabilities and owner's equity (proprietorships, corporations): purchases on credit, issuance of stock, retained earnings.
 - e. Revenues/gains and expenses/losses: realization principle, matching principle.

Italicized entries indicate rule changes effective in the 2021 competition.