



# Accounting Handbook

For Contest Directors, Coaches and Contestants

2024 • 2025

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

# 2024 | 2025

## University Interscholastic League

### Accounting Handbook

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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 six individuals in the district meet, which may be limited to a maximum of four individuals with district executive committee approval.
- (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, teams 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. TEST FORMAT.** The UIL Accounting test will be comprised of 80 objective questions in multiple formats, worth five points apiece, with 20 potential bonus points awarded for starred questions, for a total potential score of 420. The tests will measure contestants' understanding of UIL Accounting Concepts as outlined at the end of this handbook.
- 2. 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.
- 3. CONTEST ROSTER.** A contest roster will be generated by the meet director from the UIL Spring Meet Online Entry System, listing the school, contestant number, contestant name, district or region number and alternates. Scores and/or results will be recorded on this form and returned to the meet director after the contest, who will then enter the results/scores into the online system before verification is held for the event.
- 4. 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 sheet.
- 5. ROLL CALL.** The contest director will call roll from the contest roster, assigning contestant IDs, 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. School personnel should notify the meet director of any changes so an updated roster can be generated. After roll call, all persons except contestants, the contest director, assistants and monitors will be excluded from the room during the test.
- 6. SUBSTITUTIONS.** Schools may replace ONE individual contestant on its team with a substitute as long as the coach or contestant presents the contest director with the appropriate documentation, signed by an authorized school official. If a member of a school's team cannot compete at the Regional or State meet, only one substitution may be made. See the UIL Constitution and Contest Rules Section 903-905 for clarification.
- 7. ALTERNATES.** If an individual qualifier who placed first, second or third cannot compete at the next higher meet, the school whose student cannot compete shall make every effort to notify the school of the first alternate that such alternate will be allowed to compete at the next higher meet. In the absence of such notification, individual alternates listed on the contest roster may still compete at the Regional or State meet in the absence of a qualifying contestant by being present at roll call when the absence of the qualifying contestant is confirmed.
- 8. SEATING.** Contestants will be seated sparsely around the room and away from other contestants from the same school.
- 9. LATE ARRIVAL.** Except in emergencies, the UIL does not recommend allowing contestants to enter the room after the contest has begun. The decision to allow late entry rests with the contest director of the meet.
- 10. 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, financial, statistical, graphing, scientific, etc. are not allowed. Calculators that allow 10-key entry by touch are encouraged, but any scrolling display must be turned off or covered.

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 put away by the student and completely inaccessible.

- 11. TEST DISTRIBUTION.** Testing materials will be distributed, and the contestant number assigned during roll call should be written in the top right-hand corner of the test and answer sheet. Contestants shall not open the test prior to instructions from the contest director.
- 12. SCRATCH PAPER.** Contest directors shall provide contestants with three sheets of scratch paper to be distributed with the test and answer sheet. Contestants are permitted to write on the scratch paper ONLY after the testing period begins. If contestants wish to have their scratch paper returned with their test, contestant ID numbers should be written on the pages.
- 13. 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.
- 14. 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.
- 15. CONTESTANT ITEMS.** Allowable items during the contest include pencils, mechanical pencils, erasers, highlighters, calculators, standard watches or silent timing devices. No smart watches, cell phones, listening devices, or other electronic equipment may be accessed in the testing room. All personal items (purses, caps, backpacks, electronics, good-luck charms, pencil boxes, etc.) should be completely inaccessible during the contest.
- 16. ANSWER SHEETS.** All answers shall be written on the answer sheet. Graders will ONLY consider answers written on the answer document during grading.
- 17. LEGIBILITY.** Contestants should complete the Legibility Control section at the bottom of the answer sheet to indicate how they write or print their numerals and letters. After reviewing a contestant's Legibility Control section, if graders cannot read an answer, the answer will be marked as incorrect.
- 18. CONCLUSION OF TESTING PERIOD.** When the time has elapsed, the contest director should collect all test materials, including scratch paper, and deliver all materials to the grading room.
- 19. LEAVING EARLY.** Contestants shall remain seated with their papers during the 60-minute testing period, unless there is an 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.
- 20. 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.
- 21. VERIFICATION OF KEY.** Coaches are allowed to review the test and answer key during the testing period; however, all testing materials must be returned to the contest or grading room to be returned with their schools' materials at the appropriate time.
- 22. ANSWER KEY CONCERNS.** Prior to the start of grading, the Head Grader should immediately communicate to the contest director any reviewers' concerns or suggested changes to the answer key. In the case of a suspected error on the answer key, the contest director or meet director should contact the UIL State Office (at the number shown on the last page of this handbook) and/or contact the state contest director as soon as possible to communicate the suspected error and to seek clarification. Any key corrections or changes must be approved by the UIL State Office or the state contest director.

- 23. GRADING THE CONTEST.** Each test should be graded by more than one person and errors initialed by the grader who marked the error. Graders do not need to understand Accounting theory in order to grade the objective answer sheets.
- 24. SCORING.** Answer sheets shall be carefully scored, awarding five points for each correct answer. That subtotal score will be added to the sum of the extra points earned (one point for each star on starred questions answered correctly) to determine the contestant's total score. Write the total score in the appropriate blank on the answer sheet.
- 25. 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.
- 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.
  - 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.
  - Wild Card. A wild card team will advance according to Section 902 of the UIL Constitution and Contest Rules.
- 26. 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. The purpose of the verification period is to check accuracy in scoring, tabulation and data entry, not to challenge the test or answer key.
- 27. 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.
- 28. 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 district week. Regional papers may be returned no sooner than late Saturday of Regional weekend.
- 29. 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.
- 30. 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:

- Three blank sheets of scratch paper for each contestant
- Accurate clock for timing
- One large, manila envelope for each competing school, labeled with 'Accounting' and the school name (to be used after grading to sort contest materials for verification)

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

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 (District and Region)**

At the District and Regional meets, coaches of competitors may serve as contest directors, contest assistants, room monitors and graders. At the State meet, coaches may serve as conference assistants, monitors, inspectors, and graders, as needed by the state director.

- Contest director.
- Assistant to the contest director.
- Room Monitor.
- Graders. Graders should be coaches of the contestants, as much as possible, in order to utilize their skill and experience to ensure accurate and efficient grading of the test papers. One grader should be designated as Head Grader. Teams advancing to the Regional and State Meet shall provide a grader to score papers, unless excused for a valid reason by the contest director.

## **PERSONNEL (State)**

After the Regional Meet, EVERY coach of a state contestant (whether the contestant is competing as an individual or as a member of a team) shall respond to the State Contest Director by email as outlined in the “Memo from the Accounting State Contest Director” posted on the UIL Academics website.

## **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 Online Entry System. It will list the school, contestant number, contestant name, district or region number and will indicate the competitors and alternates. Scores and/or results will be recorded 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**

Check all tests to ensure that all pages are printed clearly and completely. Ensure a sufficient number of tests and answer sheets are provided for the number of competitors listed on the roster, as well as three sheets of scratch paper for each competitor.

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

## **SORTING ENVELOPES (DISTRICT RECOMMENDATION)**

Acquire and label a large manila envelope for each school that has contestants entered in the contest. After the verification period, contestants' tests, answer sheets and a key should be placed in the appropriate envelope for return to each school. The meet director and the contest director should ensure that testing materials are returned to schools based on UIL guidelines about the official release date.



# 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 three 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 contest officials.)
- c. Contestants should complete the Legibility Control section at the bottom of the answer sheet to indicate how they write or print their numerals and letters. After reviewing a contestant's Legibility Control section, if graders cannot read an answer, the answer will be marked as incorrect.
- d. Scratch paper has been distributed with tests and answer sheets. No other paper may be brought into contest room. Contestants are permitted to write on the exam and on scratch paper provided, but only after contest time begins. If you wish to have your scratch pages returned with your test, be sure to identify them with your contestant number.
- e. Write all answers legibly 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, including backups, 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. Such disallowed devices shall not be accessible during testing.
- h. You will have one hour to take the test. A five-minute warning will be announced after fifty-five minutes.
- i. Contestants must remain seated and retain their papers during the 60-minute testing period, unless there is an emergency. A contestant exiting early must turn in all testing materials and will not be allowed to reenter.
- j. Be considerate of fellow contestants and avoid unnecessary noise from page turning, calculator use, etc. Once the testing hour begins, absolutely no talking is allowed.
- k. Verification period will be held in ( room ) at ( time ). This is the contestants' and coaches' only time to verify grading and unofficial results.



- l. Are there any questions?
- m. 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. 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 purpose of the review is to verify the official key. 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. See 'Answer Key Concerns' under Contest Rules and Procedures above.

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

The procedures listed below should be followed during grading:

- a. The Head Grader will provide answer keys for all graders and have tests available for reference. Persons not assisting in grading should not enter the grading room.
- b. At the district and regional contests, each test should be graded by two scorers, with the eight highest-scoring papers being scored a third time. Graders should write their initials and indicate the number of correct answers in the designated blank.
- c. When marking the answer sheets, no mark should be made if the item is correct.
- d. Mark part of an X over the question number that is incorrect. Grader 1 begins the X; grader 2 completes the X; grader 3 completes a star. Do not mark over the contestant's answer.
- e. Do not write the correct answer if the answer written is incorrect.
- f. If any answer space is left blank, draw a line through the blank, as well as marking the X.

## SCORING

Answer sheets shall be carefully scored, awarding five points for each correct answer. That subtotal score will be added to the sum of the extra points earned (one point for each star on starred questions answered correctly) to determine the contestant's total score. Write the total score in the appropriate blank on the answer sheet.

## PLACES AND TIES

Refer to Accounting Contest Rules and Procedures.

## IDENTIFYING PAPERS FOR RETURN

After papers have been ranked, write on each answer sheet and test the name of 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. Each school's materials may be sorted into envelopes.

# AFTER THE CONTEST

## **REPORT TO MEET DIRECTOR**

Contest directors shall give the completed contest roster/results form, as well as all test materials, to the meet 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 individual and team results. Return any substitution forms received at roll call to the meet director as well.

## **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 scored answer sheet
- Contestant's test
- 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 the State Meet only, the contest director may omit a display of data entry into the UIL 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 and second place 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 Regional meet is held on Saturday, the test, answer keys, scoring charts and answer sheets may be returned to schools at the close of the meet.

# ACCOUNTING QUICK REFERENCE CHART

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

<b>Contest</b>	<b>Study Material</b>	<b>Calculator Restriction</b>
<p><b>ROOMS</b> 1 – testing   – grading</p> <p>PREPTIME —30 TEST TIME — 60</p> <p><b>CONTEST MATERIALS</b> UIL Packet: tests &amp; keys, answer blanks</p> <p>Director Provides: contest roster and results form (generated from online entry system), contest rules, clock or timer; 8 1/2 x 11-inch scratch paper, and one large manilla envelope per school.</p> <p><b>PERSONNEL</b> During contest</p> <ul style="list-style-type: none"><li>• Director</li><li>• One or more assistant(s)/monitor(s)</li><li>• Head Grader</li></ul> <p><b>NUMBER OF ENTRIES</b> (District) six per school (Region) 1<sup>st</sup>/2<sup>nd</sup>/3<sup>rd</sup> individuals per district; 1<sup>st</sup> place team (four members) per district; wild card team.</p> <p><b>TIES</b></p> <ul style="list-style-type: none"><li>• Individual — Break no ties. If tie for 3rd place, both advance.</li><li>• Team — Break tie with fourth team member score. If tie still exists, all teams involved in tie advance.</li></ul> <p><b>GRADING/JUDGES</b> At least 3, preferably more. Coaches are encouraged to be graders.</p> <p><b>AWARDS</b> Individual medals: 1<sup>st</sup> through 6<sup>th</sup> Team medals: 1<sup>st</sup> and 2<sup>nd</sup> place teams</p> <p><b>POINTS</b> 1<sup>st</sup> — 15 2<sup>nd</sup> — 12 3<sup>rd</sup> — 10 4<sup>th</sup> — 8 5<sup>th</sup> — 6 6<sup>th</sup> — 4</p> <p>1<sup>st</sup> team — 10 2<sup>nd</sup> team — 5</p> <p><b>ADVANCE</b> Top 3 individuals and 1<sup>st</sup> place team. One wild card team per region will also advance to regional meet. One wildcard team will also advance to State.</p>	<p>Visit <a href="https://www.uiltexas.org/academics/resources/study-materials">https://www.uiltexas.org/academics/resources/study-materials</a> for information on how to download study materials.</p> <ul style="list-style-type: none"><li>• Study packet includes materials from every level of competition for the stated year.</li></ul> <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: <a href="http://www.uiltexas.org/academics/resources/contest-handbooks-manuals">http://www.uiltexas.org/academics/resources/contest-handbooks-manuals</a>.</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, financial, statistical, graphing, scientific, etc. are not allowed. Calculators that allow 10-key entry by touch are encouraged, but any scrolling display must be turned off or covered.</p> <p>(b) Allowed Functions. Examples of standard, allowed functions include +, -, x, ÷, % and <math>\sqrt{\quad}</math> (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 put away by the student and completely inaccessible.</p>



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