



CREDIT COURSE OUTLINE

NONCREDIT CATEGORY:

- A-English As A Second Language
- B-Immigrant Education
- C-Elementary and Secondary Basic Skills
- D-Health and Safety
- E-Substantial Disabilities
- F-Parenting
- G-Home Economics
- H-Courses For Older Adults
- I-Short-Term Vocational
- J-Workforce Preparation
- Y-Not Applicable

I. COVER PAGE

(1) ACCTG 40
Number

(2) Applied Accounting
Title

(3) 4
Units

(4) Lecture / Lab Hours:		(8) Classification:	
Course Hours			
	Weekly Lec hours:	3.00	Degree applicable: X
	Weekly Lab hours:	2.00	Non-degree applicable:
	Total Contact hours:	90.00	Basic skills:
Lec will generate __ hour(s) outside work.		(9) CCC Fulfills AS/AA degree requirement:	
Lab will generate __ hour(s) outside work.		(area)	
		General education category:	
(5) Grading Basis:	Grading Scale Only	Major:	
	Pass/No Pass option	Administrative Assistant	
	Pass/No Pass only	Business Administration (AS-T)	
(6) Advisories:		Business Administration, Entrepreneur Option	
• Eligibility for English 125, 126, and Mathematics 201		Business Administration, General Business Option	
(7) Pre-requisites (requires C grade or better):		Business Administration, General Business Option	
Corequisites:		Business Administration, Information Systems Management Option	
		Business Administration, Information Systems Management Option	
		Business Administration, Logistics/Distribution Option	
		Business Administration, Management Option	
		Business Administration, Marketing Option	
		Business Administration, Real Estate Option	
		General Business	
		Information Systems	
		Information Systems, Information Technology Support Option	
		Information Systems, Web Design Option	
		Information Systems, Web Programming Option	
		Management	
		Small Business Management	

Certificate of:	Accounting Administrative Assistant Administrative Assistant Business Administration/Logistics and Distribution Business Intern Hospitality Management Information Systems Information Technology Support Technician Medical Administrative Assistant Networking Office Assistant Office Assistant Programming for the Web RECEPTIONIST Receptionist Web Design	
Certificate in:		
(10)CSU	Baccalaureate:	X
(11)Repeatable: (A course may be repeated three times)		0
(12)C-ID:		
Proposed Start Date:	Fall 2013	

(12) Catalog Description:

A course designed to introduce basic accounting concepts. Emphasis will be placed on journal entries, posting to ledgers, preparing worksheets, and financial statements for sole proprietorships operating as service organizations. Ten-key office calculators will be used emphasizing speed and accuracy.

II. COURSE OUTCOMES:

(Specify the learning skills the student demonstrates through completing the course and link critical thinking skills to specific course content and objectives.)

Upon completion of this course, students will be able to:

- use appropriate accounting vocabulary to effectively communicate in the business environment.
- identify, evaluate, and solve elementary accounting problems in the work place.
- apply proper accounting principles to various accounting problems/transactions.
- use critical thinking to make financial decisions by comparing and evaluating accounting data in order to prepare required financial reports.
- use the ten-key office calculator by touch.

III. COURSE OBJECTIVES:

(Specify major objectives in terms of the observable knowledge and/or skills to be attained.)

In the process of completing this course, students will:

- define accounting and the role of accountants in the business world.
- identify forms of business organization, journals, ledgers, worksheets, and financial statements.
- journalize and post accounting transactions using journals and ledgers.
- prepare financial statements from accumulated data.
- compute basic payroll information.
- demonstrate the ability to use the ten-key office calculator, using both speed and touch.

IV. COURSE OUTLINE:

Lecture Content:

Accounting

- Introduce basic accounting and business organizations
 - Analyze and classify elementary business transactions
 - Record elementary business transactions in the general journal
 - Post transactions in the general ledger
 - Prepare adjusting entries using a worksheet
 - Prepare financial statements
 - Prepare closing entries and a post closing trial balance
 - Bank accounts and cash funds
 - Payroll accounting
 - Basics of accounting for service and merchandising businesses, including subsidiary ledgers
- Calculators
- Introduction to the ten-key office calculator
 - Ten-key operations by touch

L. Ten-key speed building

Lab Content:

- I. Two weeks of class time is spent training students on the use of a 10-key calculator.
- II. Two weeks of class time is spent working on two different "practice-set" problems applying the concepts covered in the previous weeks. One is mid-semester, one is at the end of the semester.
- III. Through the course of the semester, time is spent incorporating material covered in the lecture with additional in-class assignments.

V. APPROPRIATE READINGS

Reading assignments may include but are not limited to the following:

- I. Sample Text Title:
 - 1. Recommended - Slater, Jeffrey *College Accounting, A Practical Approach*, ed. 12 Pearson, 2013,
 - 2. Recommended - Slater, Jeffrey *Working Papers for the above listed text*, ed. 12 Pearson, 2013,

II. Other Readings

- Global or international materials or concepts are appropriately included in this course
- Multicultural materials and concepts are appropriately included in this course

If either line is checked, write a paragraph indicating specifically how global/international and/or multicultural materials and concepts relate to content outline and/or readings.

VI. METHODS TO MEASURE STUDENT ACHIEVEMENT AND DETERMINE GRADES:

Students in this course will be graded in at least one of the following four categories. Please check those appropriate. A degree applicable course must have a minimum of one response in category A, B, or C.

A. Writing			
Check either 1 or 2 below			
	1. Substantial writing assignments are required. Check the appropriate boxes below and provide a written description in the space provided.		
X	2. Substantial writing assignments are NOT required. If this box is checked leave this section blank. For degree applicable courses you must complete category B and/or C.		
	a) essay exam(s)		d) written homework
	b) term or other paper(s)		e) reading reports
	c) laboratory report(s)		f) other (specify)

Required assignments may include but are not limited to the following:

B. Problem Solving			
Computational or non-computational problem-solving demonstrations, including:			
X	a) exam(s)		d) laboratory reports
	b) quizzes		e) field work
X	c) homework problems	X	f) other (specify): completion of a comprehensive problem encompassing all of the elements covered in the semester.

Required assignments may include but are not limited to the following:

Accounting

Completing accounting problems from the text and using working papers for the course. This would include journalizing entries such as: The owner of ABC Accounting invested \$20,000 in the company. This would also include posting to the ledgers.

Calculators

- 1. Students must demonstrate the ability to use the various functions of the ten-key office calculator.
- 2. Students must develop accuracy and speed appropriate to the current accounting professional standards.

C. Skill demonstrations, including:			
	a) class performance(s)	X	c) performance exams(s)
	b) field work	X	d) other (specify) completion of accounting project for a small business

Required assignments may include but are not limited to the following:

Accounting

1. Accumulating, analyzing, journalizing, and posting information for a company
2. Preparing financial statements for a company

Calculators

3. Demonstrate command of the ten-key office calculator by touch and with speed

D. Objective examinations including:			
X	a) multiple choice	X	d) completion
X	b) true/false	X	e) other (specify): use of ten-key office calculator
X	c) matching items		

COURSE GRADE DETERMINATION:

Description/explanation: Based on the categories checked in A-D, it is the recommendation of the department that the instructor's grading methods fall within the following departmental guidelines; however, the final method of grading is still at the discretion of the individual instructor. The instructor's syllabus must reflect the criteria by which the student's grade has been determined. (A minimum of five (5) grades must be recorded on the final roster.)

If several methods to measure student achievement are used, indicate here the approximate weight or percentage each has in determining student final grades.

65% Examinations

30% Homework

5% Computer/Calculator Work

VII. EDUCATIONAL MATERIALS

For degree applicable courses, the adopted texts, as listed in the college bookstore, or instructor-prepared materials have been certified to contain college-level materials.

Validation Language Level (check where applicable):

College-Level Criteria Met

YES NO

Textbook

 X

Reference materials

 X

Instructor-prepared materials

 X

Audio-visual materials

 X

Indicate Method of evaluation:

Used readability formulae (grade level 10 or higher)

Text is used in a college-level course

 X

Used grading provided by publisher

Other: (please explain; relate to Skills Levels)

Computation Level (Eligible for MATH 101 level or higher where applicable)

 X

Content

Breadth of ideas covered clearly meets college-level learning objectives of this course

 X

Presentation of content and/or exercises/projects:

Requires a variety of problem-solving strategies including inductive and deductive reasoning.

 X

Requires independent thought and study

 X

Applies transferring knowledge and skills appropriately and efficiently to new situations or problems.

 X

List of Reading/Educational Materials

Recommended - Slater, Jeffrey *College Accounting, A Practical Approach*, ed. 12 Pearson, 2013,

Recommended - Slater, Jeffrey *Working Papers for the above listed text*, ed. 12 Pearson, 2013,

Comments:

 This course requires special or additional library materials (list attached).

 This course requires special facilities:

 X Requires a room with tables and electricity for every student and a lockable storage cabinet for no less 30 ten-key office calculators

Attached Files:

- [Distance Ed: 2001SP 2-way Interactive Proposal](#)
- [Distance Ed: 2002SP 2-way Interactive Proposal](#)
- [Distance Ed: 2000FA 2-way Interactive Proposal](#)
- [Distance Ed: 2001FA 2-way Interactive Proposal](#)
- [Distance Ed: 1998FA 2-way Interactive Proposal](#)

REQUISITES	
Advisory -- Eligibility for ENGL 125 Writing Skills for College	
<ul style="list-style-type: none"> • unified supporting details for each body paragraph which begin with a topic sentence • complete sentences which includes correct capitalization, spelling, use of homophones, etc. • an evaluation and analysis of ideas at the appropriate course level 	<ul style="list-style-type: none"> • define accounting and the role of accountants in the business world. • identify forms of business organization, journals, ledgers, worksheets, and financial statements. • prepare financial statements from accumulated data.
Advisory -- Eligibility for ENGL 126 Reading Skills for College	
<ul style="list-style-type: none"> • apply a variety of vocabulary skills for increased comprehension during reading. • apply prereading and active reading strategies to increase success with and comprehension of unfamiliar texts. • distinguish between fact and opinion and determine author's tone and purpose in non-fiction writings. 	<ul style="list-style-type: none"> • define accounting and the role of accountants in the business world. • identify forms of business organization, journals, ledgers, worksheets, and financial statements. • journalize and post accounting transactions using journals and ledgers.
Advisory -- Eligibility for MATH 201 ELEMENTARY ALGEBRA	
<ul style="list-style-type: none"> • Apply the four arithmetic operations to fractions. • Apply the four arithmetic operations to integers. • Apply the four arithmetic operations to decimals. 	<ul style="list-style-type: none"> • journalize and post accounting transactions using journals and ledgers. • prepare financial statements from accumulated data. • compute basic payroll information.