

COURSE OUTLINE

Revision: John Nordling, April 2008

DEPARTMENT:	Academic Programs
CURRICULUM:	Associate of Arts-Business
COURSE TITLE:	Principles of Accounting I
COURSE NUMBER:	ACCT& 201
TYPE OF COURSE:	Academic Transfer
Special Requirement Met:	None
AREA(S) OF KNOWLEDGE:	None
COURSE LENGTH:	1 quarter
CREDIT HOURS:	5
LECTURE HOURS:	55
LAB HOURS:	0
CLASS SIZE:	35
PREREQUISITES:	Recommended ACCT 110 (Introduction to Accounting I) or sophomore standing (N or S)

COURSE DESCRIPTION:

Introduction to accounting concepts, principles and procedures for recording business transactions and developing financial accounting reports.

STUDENT LEARNING OUTCOMES ADDRESSED:

1. Communication-Listen effectively for correlation of new concepts to real world situations provided through lecture.
2. Computation-Use basic arithmetic and algebraic operations to develop financial accounting reports.

ACCT& 201 Principles of Accounting I
April 2008

STUDENT LEARNING OUTCOMES ADDRESSED: (cont.)

3. Human Relations-Utilize social interactive skills in group problem solving settings.
4. Critical Thinking and Problem Solving-Use critical thinking skills to evaluate business transactions.
5. Personal Responsibility-Be responsible for academic and therefore, future business deadlines.

GENERAL COURSE OBJECTIVES:

At the end of the course the student should be able to:

1. Define key accounting terms and concepts.
2. Perform basic transactional analysis using accounting terminology and concepts.
3. Describe the essential elements that make up basic financial statements.
4. Prepare basic financial statements.

TOPICAL OUTLINE:	APPROX. HOURS
I. Use of accounting information and the basic financial statements.	6
II. Measuring business transactions	6
III. Measuring business income	6
IV. The accounting cycle	5
V. Merchandising operations	8
VI. Financial reporting	8
VII. Accounting for inventories	8
VIII. Accounting principles	4
IX. Internal control and cash	<u>4</u>
Total	55

April 2008

SLO #	Included in Course Objective Number	SSCC Student Learning Outcomes
SLO 1.1	1, 2, 3	Communication - Read and listen actively
SLO 1.2		Communication - Speak and write effectively
SLO 2.1	2, 3	Computation - Use mathematical operations
SLO 2.2	2, 3	Computation - Apply quantitative skills
SLO 2.3		Computation - Identify, interpret, and utilize higher level mathematical and cognitive skills
SLO 3.1	2	Human Relations - Use social interactive skills to work in groups effectively
SLO 3.2		Human Relations - Recognize the diversity of cultural influences and values
SLO 4.1	2	Critical Thinking and Problem Solving -
SLO 5.1		Technology - Select and use appropriate technological tools
SLO 6.1	1, 2, 3, 4	Personal Responsibility - Be motivated and able to continue learning and adapt to change
SLO 6.2		Personal Responsibility - Value one's own skills, abilities, ideas and art
SLO 6.3		Personal Responsibility - Take pride in one's work
SLO 6.4		Personal Responsibility - Manage personal health and safety
SLO 6.5		Personal Responsibility - Be aware of civic and environmental issues
SLO 7.1		Information Literacy - Access and evaluate information
SLO 7.2		Information Literacy - Use information to achieve personal, academic, and career goals, as well as to participate in a democratic society

REVISED BY: John Nordling
DATE: April 2008

ACCT& 201