



One College Drive, Blythe CA 92225  
(760) 921-5500

Course Control Number: CCC000417601		
Course Outline Approval Dates		
Modality	Curriculum Committee	Board of Trustees
Face-to-face	3/14/2019	4/16/2019
Correspondence Ed.	3/14/2019	4/16/2019
Distance Ed.	3/14/2019	4/16/2019

### COURSE OUTLINE OF RECORD

#### Course Information

Course Initiator: Sarah Frid			
CB01 - Subject and Course #: ACC 100			
CB02 - Course Title: Basic Accounting			
New Course: <input type="checkbox"/>		Non-Substantial: <input checked="" type="checkbox"/>	
		Substantial: <input type="checkbox"/>	
Articulation Request: <input type="checkbox"/> UC		<input checked="" type="checkbox"/> CSU	
		<input checked="" type="checkbox"/> CSU-GE	
		<input type="checkbox"/> IGETC	
Lecture Hours: 72		Laboratory Hours:	
		Clinical/Field Hours:	
CB06/CB07: Course Units: 4.0			
Prerequisites:			
Co-requisites:			
Advisories: Completion of MAT 095 or appropriate placement based on AB 705 mandates			
CB03 - TOP Code:		0502.00 - Accounting	
CB04 - Credit Status:		D - Credit - Degree Applicable	
CB05 - Transfer Status:		B - Transferable to CSU only	
CB08 - Basic Skills Status:		N - Course is not a basic skills course	
CB09 - SAM Priority Code:		C - Clearly Occupational	
CB10 - Cooperative Work:		N - Is not part of Cooperative Work Experience Education Program	
CB11 - Course Classification:		Y - Credit Course	
CB13 - Approved Special:		N - Course is not a special class	
CB21 - Prior Transfer Level:		Y - Not Applicable	
CB22 - Noncredit Category:		Y - Credit Course	
CB23 - Funding Agency:		Y - Not Applicable	
CB24- Program Status:		1 - Program Applicable	
Transfer Request:		B= CSU only	

Please select the appropriate box(s) of the modalities in which this course will be offered, and fill out the appropriate sections for that mode.

- Face-to-Face – Section B
- Correspondence Education – Section C
- Distance Education – Section D

## **JUSTIFICATION OF NEED:**

Need for course determined primarily by Labor Market Projections from Employment Development Department. Basic course is designed to meet the needs of persons who intend to continue college level instruction in Accounting as well as of persons who only wish to acquire background literacy in Accounting for occupational purposes.

## **CATALOG DESCRIPTION:**

This course will cover the theory and practice in the fundamentals of accounting transactions; business documents; journals and ledgers; and opening, adjusting and closing entries. Theory of debit and credit, analysis and recording of business transactions, an introduction to payroll accounting, and completion of the accounting cycle with preparation of simple financial reports.

## **COURSE OBJECTIVES:**

1. Exhibit a working knowledge of bookkeeping terms and procedures necessary to perform the daily recording activities of the average office.
2. Prepare a trial balance from a set of accounts, and financial statements from a trial balance for both service and merchandising companies.
3. Explain double-entry bookkeeping.
4. Post from a journal to a ledger.
5. Journalize and post adjusting and closing entries.

## **STUDENT LEARNING OUTCOMES:**

1. Define and state the purpose of Income Statement, Statement of Owner's Equity, Balance Sheet and prepare in proper form.
2. Analyze and record business transactions into a journal.
3. Define a ledger and calculate the balance of an account.

## **A. COURSE OUTLINE AND SCOPE**

### **1. Outline of topics or content:**

The following topics are included in the framework of the course but are not intended as limits on content. The order of presentation and relative emphasis will vary with each instructor.

1. Accounting cycle for a service and a merchandising business.
2. Special journals and ledgers; combined journal and voucher register optional.
3. Payables and receivables.
4. End-of-cycle procedures for a service and a merchandising business.
5. Payroll, cash records, and internal control systems.

### **2. If a course contains laboratory or clinical/field hours, list examples of activities or topics:**

### **3. Examples of reading assignments:**

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

Students will be assigned textbook chapters, study guides, and periodicals.

#### **4. Examples of writing assignments:**

Writing assignments may include, but are not limited to, the following:

Students will apply principles of the course by completing practice sets, and problem-solving assignments

#### **5. Appropriate assignments to be completed outside of class:**

Outside assignments may include, but are not limited to, the following:

Students will complete practice sets and problem-solving assignments.

#### **6. Appropriate assignments that demonstrate critical thinking:**

Students will be required to apply critical thinking in the development of solutions to assigned problems and in the completion of practice sets.

#### **7. Other assignments (if applicable):**

To be determined by instructor.

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Check if Section B is not applicable

#### **B. FACE-TO-FACE COURSE SECTIONS:**

##### **Face-to-face education**

Is a mode of delivery in which instruction is delivered in a traditional classroom setting, with instructor and students located simultaneously in the same classroom facility.

##### **1. Describe the methods of instruction:**

Lecture, whiteboard (and/or Smartboard) demonstration, visual aids, homework, problem solving, and discussion of managerial implications and objectives with regard to financial objectives of record-keeping.

##### **2. Describe the methods of evaluating of student performance.**

A student's grade will be based on multiple measures of performance. These methods may include, but are not limited to, the following:

Evaluation procedures shall be developed by each instructor. However, such procedures will include exams and a final, which may consist of completion, true/false, multiple-choice, essay, and problem-solving items. Measurement of student performance may also include periodic quizzes, homework assignments, practice sets, attendance and class participation, and other evidence of critical thinking required by the instructor.

##### **3. Describe how the confidentiality of the student's work and grades will be maintained.**

Instructors shall make reasonable efforts to protect the confidentiality of students' grades and graded work consistent with practices described in the Family Education Rights and Privacy Act (FERPA).

**4. If the course has a lab component, describe how lab work is to be conducted and how student work is to be evaluated.**

NOTE: Students will be encouraged by instructors of this course to direct themselves to the College's Disabled Students' Programs and Services (DSP&S) department if they believe they have a learning disability.

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Check if Section C is not applicable

**C. CORRESPONDENCE EDUCATION COURSE SECTIONS (Correspondence, hybrid correspondence)**

**Correspondence education**

is a mode of delivery in which instructional materials are delivered by mail, courier or electronic transmission to students who are separated from the instructor by distance. Contact between instructor and students is asynchronous.

**Hybrid correspondence education**

is the combination of correspondence and face-to-face interaction between instructor and student.

**1. Describe the methods of instruction.**

Instructional materials concerning exams, homework assignments, problem solving and case studies will be delivered and received by mail (courier).

**2. Describe the methods of evaluating student performance.**

Correspondence Education methods of evaluation of student performance may include quizzes, exams, writing assignments, and portfolio projects.

**3. Describe how regular, effective contact between the instructor and a student is maintained.**

Regular, effective contact includes, but is not limited to, exams; quizzes; essays; research papers; graded homework assignments; syllabus receipt; office hours; instant messaging; and synchronous online discussions, e-mails, letters, notes, phone calls, or postings on the Bridge between instructor and student.

**4. Describe procedures that help verify the individual submitting class work is the same individual enrolled in the course section.**

Consistent with policy elements listed in the ACCJC's "Policy on Distance Education and on Correspondence Education," the College verifies the identity of a student who participates in class or coursework by using, at the College's discretion, such methods as a secure log-in and password, proctored examinations, or other technologies or practices that are developed and effective in verifying each student's identification.

**5. Describe procedures that evaluate the readiness of a student to succeed in a correspondence or hybrid correspondence course section.**

Students are not evaluated as to readiness to succeed in a correspondence course. They are encouraged to withdraw on a timely basis if they discover they do not have the requisite self-discipline to succeed.

**6. Describe how the confidentiality of the student's work and grades will be maintained.**

Instructors shall make reasonable efforts to protect the confidentiality of students' grades and graded work consistent with practices described in the Family Education Rights and Privacy Act (FERPA).

**7. If the course has a lab component, describe how lab work is to be conducted and how student work is to be evaluated.**

**8. If the course requires specialized equipment, including computer and computer software or other equipment, identify the equipment, and describe how it is to be accessed by students.**

Note: Students will be encouraged by instructors of this course to direct themselves to the College's Disabled Students' Programs and Services (DSP&S) department if they believe they have a learning disability.

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Check if Section D is not applicable

**D. DISTANCE EDUCATION COURSE SECTIONS (online, ITV, hybrid)**

**Online education**

is a mode of delivery in which all instruction occurs online via the Internet. Student and instructor access to email and the Internet is required. Students are required to complete class work using email, chat rooms, discussion boards and other instructional online venues.

**Interactive television (ITV)**

is a mode of synchronous delivery in which instruction occurs via interactive television (closed circuit).

**Hybrid instruction**

is a combination of face-to-face instruction and online instruction.

**1. Describe the methods of instruction.**

Interactive television (ITV) will be used in which instruction occurs via interactive television (closed circuit). In essence, the instruction method involves lecture, whiteboard (and/or Smartboard) demonstration, visual aids, homework, problem solving, and discussion of managerial implications and objectives with regard to financial objectives of record-keeping.

**2. Describe the methods of evaluating of student performance.**

A student's grade will be based on multiple measures of performance. These methods may include, but are not limited to, the following:

Evaluation procedures shall be developed by each instructor. However, such procedures will include exams and a final, which may consist of completion, true/false, multiple-choice, essay, and problem-solving items. Measurement of student performance may also include periodic quizzes, homework assignments, practice sets, attendance and evidence of regular participation, and other evidence of critical thinking required by the instructor.

**3. Describe how regular, effective contact between the instructor and a student is maintained.**

Regular, effective contact includes, but is not limited to, exams; quizzes; essays; research papers; graded homework assignments; syllabus receipt; office hours; instant messaging; and synchronous online discussions, e-mails, letters, notes, phone calls, or postings on the Bridge between instructor and student.

**4. Describe procedures that help verify the individual submitting class work is the same individual enrolled in the course section.**

Consistent with policy elements listed in the ACCJC's "Policy on Distance Education and on Correspondence Education," the College verifies the identity of a student who participates in class or coursework by using and the College's discretion, such methods as a secure log-in and password, proctored examinations, or other technologies or practices that are developed and effective in verifying each student's identification.

**5. Describe procedures that evaluate the readiness of a student to succeed in an online, ITV or hybrid course section.**

Interactions over closed circuit TV (ITV) are virtually identical to face-to-face. Students need only be willing to take a course in such a classroom extension mode.

**6. Describe how the confidentiality of the student's work and grades will be maintained.**

Instructors shall make reasonable efforts to protect the confidentiality of students' grades and graded work consistent with practices described in the Family Education Rights and Privacy Act (FERPA).

**7. If the course has a lab component, describe how lab work is to be conducted and how student work is to be evaluated.**

**8. If the course requires specialized equipment, including computer and computer software or other equipment, identify the equipment, and describe how it is to be accessed by students.**

Technical assistance will be available at remote locations to enable ITV as well as Smartboard transmissions.

Note: Students will be encouraged by instructors of this course to direct themselves to the College's Disabled Students' Programs and Services (DSP&S) department if they believe they have a learning disability.

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**E. REPRESENTATIVE TEXTBOOKS AND OTHER READING AND STUDY MATERIALS:  
List author, title, and current publication date of all representative materials.**

**SIGNATURES**

**COURSE INITIATOR:** \_\_\_\_\_

**DATE:** \_\_\_\_\_

**DIVISION CHAIR:** \_\_\_\_\_

**DATE:** \_\_\_\_\_

**LIBRARY:** \_\_\_\_\_

**DATE:** \_\_\_\_\_

**CHAIR OF CURRICULUM COMMITTEE:** \_\_\_\_\_

**DATE:** \_\_\_\_\_

**SUPERINTENDENT/PRESIDENT:** \_\_\_\_\_

**DATE:** \_\_\_\_\_