



# REQUEST FOR APPROVAL OF A COURSE

COURSE NAME: NBE 050 - BASIC  
COMPUTERIZED BOOKKEEPING®

PROGRAM: NON-CREDIT BASIC  
EDUCATION

SUBMITTED BY: ROBERT HEEDER

DATE: OCTOBER 23, 1998

New Course  Revised  Updated

DATE APPROVED: NOVEMBER 12, 1998

TO BE COMPLETED BY DEAN OF THE COLLEGE:  
Static Identifier C05098

TOP Code # 050200

SAM Code: E

NEED:	<u>YES</u>	<u>NO</u>
Meets a Unique Need	<u>X</u>	
Course Duplicated		<u>X</u>
Demand/Enrollment Potential	<u>X</u>	

TRANSFER STATUS: A\_\_\_ B\_\_\_ C X  
COURSE CLASSIFICATION: (Select A-I) \_\_\_ C

APPROVED CREDIT CLASSIFICATION:

<input type="checkbox"/> Degree Applicable	<input checked="" type="checkbox"/> Noncredit
<input type="checkbox"/> Non-Degree Applicable	<input type="checkbox"/> Not Approved

### CATALOG DESCRIPTION:

A practical applications course designed to teach the basics of double-entry accounting using debits and credits in an accounting cycle for service-type businesses. Also, adjusting entry process using worksheets and the closing entries needed at year-end will be covered. This course is repeatable.

UNITS: 0 HOURS: Lecture: \_\_\_\_\_ Laboratory: \_\_\_\_\_ Lecture/Lab: 36 Clinic/Field:

### ENTRY LEVEL SKILLS, PREREQUISITES, AND/OR COREQUISITES:

Courses applicable to the degree must be of sufficient difficulty that if students are to succeed in the course they must enter it with certain competency. Such requisites may either be recommended or validated as requirements. To assure open access, a way must always be provided and publicized whereby students not initially eligible for enrollment in any course because of the prerequisites can gain the necessary competencies.

*None*

Requested Credits Classification: (Applicant)

<input type="checkbox"/> Degree Applicable	<input checked="" type="checkbox"/> Noncredit
<input type="checkbox"/> Non-Degree Applicable	<input type="checkbox"/> Revised

### COURSE OUTLINE

This outline should contain sufficient information to:

- (a) Permit the curriculum committee to correctly determine whether the course should be classified as noncredit, non-degree credit, or degree credit under Title 5, Sections 55002 and 55805.5.
- (b) Clarify the minimal obligations of the instructors of the course. (All instructors should be familiar with this outline and should use it in planing their courses, though their own syllabi may add objectives, goals, content, assignments and/or materials, may describe topics and objectives somewhat differently, and may place them in a different sequence.)

**OBJECTIVES:**

Limit these to the maximum number of critical objectives that can be effectively monitored and assessed. Formulate at least some of them in terms of student accomplishments concrete and specific enough that it can be determined to what extent they have in fact been achieved. For degree-applicable courses, include objectives in the area of “critical thinking” by requiring such outcomes as the ability to independently analyze, synthesize, explain, assess, anticipate and/or define problems, formulate and assess solutions, apply principles to new situations, etc.

- 1. Learning the accounting equation (assets = liabilities and owner’s equity).
- 2. Learning the three basic financial statements.
- 3. Double-entry journalizations process for debits and credits.
- 4. Understanding:
  - a. general ledger accounts
  - b. the trial balance
  - c. worksheets
  - d. year-end closing entries
  - e. checking account and bank reconciliations
  - f. petty cash

**TEXTS, OTHER READINGS AND MATERIALS:**

(List typical or required primary sources, texts, and other materials; or reference college bookstore computerized listings, etc.)

Teacher prepared and/or commercial materials.

Determining whether or not materials are “college level” is a subtle matter, often not reducible to even the best readability formula. Certainly most of the material should be certifiable as at least 10th grade, but some well written works of merit may have a lower readability measure while other tests may have a high readability measure only because they are poorly written. Of probably more importance than readability per se is the complexity and breadth of the ideas presented. The value of the content and the quality of the presentation should always be given greater weight than readability alone.

<input type="checkbox"/> Primarily College Level	<input type="checkbox"/> Material Compared to/Offered at other Colleges
<input checked="" type="checkbox"/> Primarily not College Level	<input type="checkbox"/> Written for Higher Level Education
	<input type="checkbox"/> Other:
	(How Determined)

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**ASSIGNMENTS:** N/A

List Types: \_\_\_\_\_ Hours Per Week (or equivalent)

\_\_\_\_\_ Class participation and assignments require and develop critical thinking (see Objectives).  
Describe how:

\_\_\_\_\_ Primarily College Level                      2 hours of independent work done out of class per each hour of lecture or class work, or hours lab, practicum, or the equivalent, per unit.

\_\_\_\_\_ Not Primarily College Level                      Ratio of amount of work per unit of credit required by curriculum committee for a non-degree credit course is met.

**ASSESSMENT:**            N/A

Grades will be based on:

\_\_\_\_\_ **ESSAY**  
(Includes not only "blue book" exams but any written assignment of sufficient length and complexity to require students to select and organize ideas as well as to explain them. Some items should demonstrate critical thinking.)

\_\_\_\_\_ **COMPUTATION**

\_\_\_\_\_ **NON-COMPUTATIONAL PROBLEM SOLVING**  
(Critical thinking should be demonstrated by the solution of unfamiliar problems that admits various solutions or various strategies for achieving the solution.)

\_\_\_\_\_ **SKILL DEMONSTRATION**

\_\_\_\_\_ **MULTIPLE CHOICE**

\_\_\_\_\_ **OTHER: (Describe)**

\*For degree credit: (a) at least one of the first three boxes must be checked and (b) if "essay" is not checked, it must be explained why essays are an inappropriate basis for at least part of the grade in the course.

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**COURSE CONTENT**

College level courses should stress general principles of wide applicability. Where such principles are presented initially in terms of specific applications, they should be generalized and students asked to apply them to novel situations.

List Topics:

1. The Accounting Equation
2. The Three Basic Financial Statements
3. The Double-Entry Journalization Process for Debits and Credits

4. The Trial Balance
5. Preparation of Adjusting Entries
6. The Worksheet
7. The Year-End Closing Entries
8. The Checking Account and Monthly Bank Reconciliation
9. Petty Cash

**EXPECTED STUDENT OUTCOMES:**

Upon completion of this course, the student will be able to:

1. Apply the accounting equation.
2. Apply the three basic financial statements.
3. Apply the double-entry journalization process.
4. Apply the trial balance.
5. Apply the worksheet.
6. Apply the year-end closing entries.
7. Apply the checking account and monthly bank reconciliation.
8. Apply petty cash distribution.

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**COMPLIANCE:**

		<u>YES</u>	<u>NO</u>	<u>N/A</u>
Prerequisites:	Are appropriately established.	___	___	<u>X</u>
Apprenticeship:	Provides sufficient number of hours approved by Dept. Of Apprenticeship Standards. Covers safety and hazardous material as required.	___	___	<u>X</u>
Guidance:	Instructional content and requirements are clear.	<u>X</u>		
ESL:	Clear to other ESL or equivalent English courses. Clear level of 1st language literacy prerequisite.	___	___	<u>X</u>
Special Class:	Progress is measured.			<u>X</u>

Non-duplicative; need for class is clear.  
Appropriate intervention for specified disability.

\_\_\_ \_\_\_ X  
\_\_\_ \_\_\_ X

Special Topics: Scope and requirements are clear.

\_\_\_ \_\_\_ X

**SIGNATURES**

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

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

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

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

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This application is recommended for use in the local approval of courses. It has been designed by State Chancellor's Office to incorporate new provisions in Title 5, adopted by the Board of Governors and written into law in 1986-87. These new regulations have resulted from the sustained cooperation and the vision of faculty and curriculum officers throughout the state. In carefully defining the characteristics of a college level course, they provide the opportunity of colleges to rethink the significance of their degrees and assure high credibility to the Associate degree earned anywhere in California.