

## ACCTG110 : Basic Accounting I

### General Information

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Attachments:	DE Addendum_ACCTG_110 (CE) COR_2:28:2024 CoDE_3:26:2024.pdf
Course Code (CB01) :	ACCTG110
Course Title (CB02) :	Basic Accounting I
Department:	ACCTG
Proposal Start:	Fall 2024
TOP Code (CB03) :	(0502.00) Accounting
CIP Code:	(52.0302) Accounting Technology/Technician and Bookkeeping.
SAM Code (CB09) :	Clearly Occupational
Distance Education Approved:	No
Will this course be taught asynchronously?:	No
Course Control Number (CB00) :	CCC000607057
Curriculum Committee Approval Date:	02/28/2024
Board of Trustees Approval Date:	04/16/2024
Last Cyclical Review Date:	02/28/2024
Course Description and Course Note:	ACCTG 110 is an introductory course in bookkeeping, including study and application of the accounting equation, the theory of debit and credit, accounting devices, creating working papers and business forms, and preparing balance sheets and income statements. Note: This course is suitable for students to prepare for ACCTG 101 and for those interested in financial recordkeeping for small business. No credit will be awarded for ACCTG 110 if taken concurrently with ACCTG 101 or after completion of ACCTG 101 or ACCTG 102.
Justification:	Mandatory Revision
Academic Career:	<ul style="list-style-type: none"><li>Credit</li></ul>
Mode of Delivery:	No value
Author:	No value
Course Family:	No value

### Academic Senate Discipline

Primary Discipline:	<ul style="list-style-type: none"><li>Accounting</li></ul>
Alternate Discipline:	No value
Alternate Discipline:	No value

## Course Development

### Basic Skill Status (CB08)

Course is not a basic skills course.

Allow Students to Gain Credit by Exam/Challenge

### Course Special Class Status (CB13)

Course is not a special class.

### Pre-Collegiate Level (CB21)

Not applicable.

### Grading Basis

- Grade with Pass / No-Pass Option

### Course Support Course Status (CB26)

Course is not a support course

## General Education and C-ID

### General Education Status (CB25)

Not Applicable

### Transferability

Transferable to CSU only

### Transferability Status

Approved

## Units and Hours

### Summary

<b>Minimum Credit Units (CB07)</b>	4
<b>Maximum Credit Units (CB06)</b>	4
<b>Total Course In-Class (Contact) Hours</b>	72
<b>Total Course Out-of-Class Hours</b>	144
<b>Total Student Learning Hours</b>	216

### Credit / Non-Credit Options

#### Course Type (CB04)

Credit - Degree Applicable

#### Noncredit Course Category (CB22)

Credit Course.

#### Noncredit Special Characteristics

No Value

#### Course Classification Code (CB11)

Credit Course.

Variable Credit Course

#### Funding Agency Category (CB23)

Not Applicable.

Cooperative Work Experience Education Status (CB10)

### Weekly Student Hours

	In Class	Out of Class
Lecture Hours	4	8
Laboratory Hours	0	0
Studio Hours	0	0

### Course Student Hours

<b>Course Duration (Weeks)</b>	18
<b>Hours per unit divisor</b>	0
<b>Course In-Class (Contact) Hours</b>	
Lecture	72

Laboratory	0
Studio	0
<b>Total</b>	72

**Course Out-of-Class Hours**

Lecture	144
Laboratory	0
Studio	0
<b>Total</b>	144

**Time Commitment Notes for Students**

No value

**Units and Hours - Weekly Specialty Hours**

Activity Name	Type	In Class	Out of Class
No Value	No Value	No Value	No Value

**Pre-requisites, Co-requisites, Anti-requisites and Advisories**

No Value

**Entry Standards**

Entry Standards	Description
No value	No value

**Course Limitations**

Cross Listed or Equivalent Course	Description
No value	No value

**Specifications**

**Methods of Instruction**

Methods of Instruction Discussion

Methods of Instruction Lecture

Methods of Instruction Multimedia

Methods of Instruction Laboratory

**Out of Class Assignments**

- Reading assignments from each chapter to introduce each covered subject (e.g. cash, debits, and credits, interest and the accounting cycle)
- Homework assignments from each chapter to reinforce the covered subject matter and concepts outlined in each section of the chapters, (e.g. inventory, assets, and liabilities, recording Journal entries, posting to General Ledger, etc.)

**Methods of Evaluation****Rationale**

Exam/Quiz/Test

Midterm examination

Exam/Quiz/Test

Final examination

**Textbook Rationale**

No Value

**Textbooks**

Author	Title	Publisher	Date	ISBN
John Price, M. David Haddock and Michael Farina	College Accounting	McGrawHill	2024	9781265656362

**Other Instructional Materials (i.e. OER, handouts)**

No Value

**Materials Fee**

No value

## Learning Outcomes and Objectives

### Course Objectives

Describe the techniques of bookkeeping.

Explain the role of the basic accounting equation as a foundation for accounting record.

Make accounting journal entries, postings, and adjustments.

Explain inventory costing methods.

Explain depreciation methods.

### SLOs

#### Apply basic bookkeeping techniques as a basis for business decision making.

Expected Outcome Performance: 70.0

*BUSAD*  
General Business - Certificate

Analyze, evaluate, and explain business problems using basic concepts and terminology of accounting and finance.

Understand and apply the four P's of marketing, business law, investments, management, and marketing.

*BUSAD*  
General Business - A.S.  
Degree Major

Analyze, evaluate, and explain business problems using basic concepts and terminology of accounting and finance.

Understand and apply the four P's of marketing, business law, investments, management, and marketing.

*ACCTG*  
Tax Preparer - Certificate

Demonstrate ability to read and understand the contents of a corporation's annual report

*ILOs*  
Core ILOs

Demonstrate depth of knowledge in a course, discipline, or vocation by applying practical knowledge, skills, abilities, theories, or methodologies to solve unique problems.

*BUSAD*  
Management - A.S. Degree  
Major

Describe and apply the five functions of a manager: planning, organizing, staffing, leading and controlling.

*BUSAD*  
Management - Certificate

Describe and apply the five functions of a manager: planning, organizing, staffing, leading and controlling.

*RE*  
Real Estate Broker -  
Certificate

Develop a clear action plan to launch a successful real estate career upon graduation. Meet the requirements necessary to take and pass the California Department of Real Estate Broker's licensing exam.

*RE*  
Real Estate Broker - A.S.  
Degree Major

Develop a clear action plan to launch a successful real estate career upon graduation. Meet the requirements necessary to take and pass the California Department of Real Estate Broker's licensing exam.

*ACCTG*  
Bookkeeping A.S. Degree

Set-up and process a company's accounting information and Payroll System Through the use of computers.

ACCTG Bookkeeping - Certificate	Set-up and process a company's accounting information and Payroll System Through the use of computers.
ACCTG Bookkeeping - A.S. Degree Major	Set-up and process a company's accounting information and Payroll System Through the use of computers.
CABOT Administrative Assistant - Certificate	The student will be able to use a variety of office procedures to perform such tasks as sorting mail, filing and processing documents; develop interpersonal skills to conduct and participate in job interviews, practice effective human relation skills in business, handle telephone conversations with ease, and develop skills to communicate more effectively with customers and other employees verbally.
BUSAD Entrepreneurship/Small Business	Understand and apply the business skills necessary to start or manage a successful small business.
CABOT Administrative Assistant - A.S. Degree Major	Use a variety of office procedures to perform such tasks as sorting mail, filing and processing documents; develop interpersonal skills to conduct and participate in job interviews, practice effective human relation skills in business, handle telephone conversations with ease, and develop skills to communicate more effectively with customers and other employees verbally.
RE Real Estate Appraisal - Certificate	apply the basic principles and procedures used in valuing residential properties. They will be able to choose the appropriate method to determine value for a specific property, estimate gross income and calculate expenses for income producing property and meet Appraisal Qualifications Board (AQB) licensing requirements for filling out forms and completing the URAR form.
RE Real Estate Appraisal - A.S. Degree Major	apply the basic principles and procedures used in valuing residential properties. They will be able to choose the appropriate method to determine value for a specific property, estimate gross income and calculate expenses for income producing property and meet Appraisal Qualifications Board (AQB) licensing requirements for filling out forms and completing the URAR form.
<b>Explain the meaning of business financial statements and their relationships.</b>	
Expected Outcome Performance: 70.0	
ILOs Core ILOs	Analyze and solve problems using critical, logical, and creative thinking; ask questions, pursue a line of inquiry, and derive conclusions; cultivate creativity that leads to innovative ideas.
	Communicate clearly, ethically, and creatively; listen actively and engage respectfully with others; consider situational, cultural, and personal contexts within or across multiple modes of communication.
BUSAD General Business - Certificate	Analyze, evaluate, and explain business problems using basic concepts and terminology of accounting and finance.
	Understand and apply the four P's of marketing, business law, investments, management, and marketing.
BUSAD General Business - A.S. Degree Major	Analyze, evaluate, and explain business problems using basic concepts and terminology of accounting and finance.
	Understand and apply the four P's of marketing, business law, investments, management, and marketing.
ACCTG Tax Preparer Certificate	Demonstrate ability to read and understand the contents of a corporation's annual report
ACCTG Accounting AS Degree	Demonstrate ability to read and understand the contents of a corporation's annual report
ACCTG Accounting Certificate	Demonstrate ability to read and understand the contents of a corporation's annual report
ACCTG Tax Preparer - Certificate	Demonstrate ability to read and understand the contents of a corporation's annual report
BUSAD Management - Certificate	Describe and apply the five functions of a manager: planning, organizing, staffing, leading and controlling.
	Plan, present, and evaluate various types and lengths of speeches and other oral presentations.
BUSAD Management - A.S. Degree Major	Describe and apply the five functions of a manager: planning, organizing, staffing, leading and controlling.
	Plan, present, and evaluate various types and lengths of speeches and other oral presentations.

<i>BUSAD</i> Marketing - A.S. Degree Major	Develop a basic marketing plan and implement a strategy.  Understand and apply the four P's of marketing: Product, Price, Place (distribution), and Promotion.
<i>BUSAD</i> Marketing - Certificate	Develop a basic marketing plan and implement a strategy.  Understand and apply the four P's of marketing: Product, Price, Place (distribution), and Promotion.
<i>RE</i> Real Estate Broker - Certificate	Develop a clear action plan to launch a successful real estate career upon graduation. Meet the requirements necessary to take and pass the California Department of Real Estate Broker's licensing exam.
<i>RE</i> Real Estate Broker - A.S. Degree Major	Develop a clear action plan to launch a successful real estate career upon graduation. Meet the requirements necessary to take and pass the California Department of Real Estate Broker's licensing exam.
<i>ACCTG</i> Computerized Accounting Specialist Certificate	Knowledge of financial statements and their importance to a business, vendors, creditors and customers
<i>ACCTG</i> Bookkeeping - Certificate	Set-up and process a company's accounting information and Payroll System Through the use of computers.  Understand accounting terms and uses as they apply to business. Knowledge of financial statements and their importance to a business, vendors, creditors, and customers.
<i>ACCTG</i> Bookkeeping - A.S. Degree Major	Set-up and process a company's accounting information and Payroll System Through the use of computers.  Understand accounting terms and uses as they apply to business. Knowledge of financial statements and their importance to a business, vendors, creditors, and customers.
<i>ACCTG</i> Bookkeeping A.S. Degree	Understand accounting terms and uses as they apply to business. Knowledge of financial statements and their importance to a business, vendors, creditors, and customers.
<i>BUSAD</i> Entrepreneurship/Small Business	Understand and apply the business skills necessary to start or manage a successful small business.
<i>BUSAD</i> Financial Planning and Investment	Understand the terminology of finance and express themselves analytically using time value of money concepts, liquidity analysis, profitability analysis, and equity management concepts.
<i>RE</i> Real Estate Appraisal - A.S. Degree Major	apply the basic principles and procedures used in valuing residential properties. They will be able to choose the appropriate method to determine value for a specific property, estimate gross income and calculate expenses for income producing property and meet Appraisal Qualifications Board (AQB) licensing requirements for filling out forms and completing the URAR form.
<i>RE</i> Real Estate Appraisal - Certificate	apply the basic principles and procedures used in valuing residential properties. They will be able to choose the appropriate method to determine value for a specific property, estimate gross income and calculate expenses for income producing property and meet Appraisal Qualifications Board (AQB) licensing requirements for filling out forms and completing the URAR form.

## Course Content

### Lecture Content

#### The Nature of Business Accounting (5 hours)

- Meaning and purpose of accounting
- Professional opportunities within the accounting field
- Essential elements of the accounting equation

#### The Accounting Process and Related Reports (8 hours)

- Standard business transactions
- Relationship of various types of accounts to the fundamental accounting equation

- Procedures of journalizing and posting business transactions in journals and ledgers
- Purpose of financial statements; balance sheet; income statement
- Special Journals: Sales, Cash Receipts, Purchases, Cash Disbursements

**Accounting for Cash (8 hours)**

- Essential terms involved with accounting for cash
- Change fund and cash short and over
- Explain the use of a petty cash fund and apply the principles of establishing, operating, and reimbursing the fund
- Identify and utilize the forms concerned with banking procedures and bank accounts

**Accounting for Payrolls and Taxes (8 hours)**

- Employer-employee relationship
- Compensation Types
- Gross earnings, total deductions, and net pay Payroll taxes
- Necessary accounting records pertinent to payroll and payroll taxes

**Accounting Cycle for a Merchandising Enterprise (8 hours)**

- Purchased sales of documents Merchandise cost of goods sold
- Entries in a purchase journal and a sales journal
- Cash versus accrual basis of accounting
- Work sheet, a balance sheet, and an income statement of a merchandising enterprise
- Journalize and post adjusting and closing entries
- Post-closing trial balance

**Systemization and Automation of the Accounting Process (7 hours)**

- Voucher system, voucher register and check register
- Understand and appreciate basic concepts of automated data processing systems

**Accounting for Interest (7 hours)**

- Use of credit instruments
- Interest on notes receivable and notes payable
- Transactions related to notes receivable and payable

**Accounting for Inventory, Prepaid Expenses, and Accrued Items (7 hours)**

- Inventory-costing methods
- Accounting procedures related to prepaid expenses and accrued items
- Asset method and the expense method of accounting for prepaid items

**Accounting for Tangible Long-Lived Assets (4 hours)**

- Classify long-lived assets
- Calculate methods of depreciation
- Compare methods of asset valuation
- Journalize entries involving depreciation and disposition of long-lived assets

**Practice Set Completion (10 hours)**

**Total Hours: 72**