

ACCTG110 : Basic Accounting I

General Information

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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">• Credit

Academic Senate Discipline

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

Course Development

Basic Skill Status (CB08) Course is not a basic skills course. <input type="checkbox"/> 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 <ul style="list-style-type: none">• Grade with Pass / No-Pass Option Course Support Course Status (CB26) Course is not a support course
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Transferability & Gen. Ed. Options

General Education Status (CB25)

Not Applicable

Transferability

Transferable to CSU only

Transferability Status

Approved

Units and Hours

Summary

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

Course Duration (Weeks)	18
Hours per unit divisor	0
Course In-Class (Contact) Hours	
Lecture	72
Laboratory	0
Studio	0
Total	72
Course Out-of-Class Hours	
Lecture	144
Laboratory	0
Studio	0
Total	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

Course Limitations

Cross Listed or Equivalent Course

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 the use of journals and ledgers in the preparation of balance sheets and income statements.

Expected Outcome Performance: 70.0

<i>BUSAD</i> 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.
<i>BUSAD</i> 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.
<i>ILOs</i> 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. Use quantitative and/or analytical mathematical skills to solve problems and to interpret, evaluate, and process information and data to draw logical conclusions and support claims.
<i>BUSAD</i> Management - A.S. Degree Major	Describe and apply the five functions of a manager: planning, organizing, staffing, leading and controlling.
<i>BUSAD</i> Management - Certificate	Describe and apply the five functions of a manager: planning, organizing, staffing, leading and controlling.
<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>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>ACCTG</i> Bookkeeping - A.S. Degree Major	Set-up and process a company's accounting information and Payroll System Through the use of computers.
<i>ACCTG</i> Bookkeeping - Certificate	Set-up and process a company's accounting information and Payroll System Through the use of computers.
<i>CABOT</i> 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.
<i>BUSAD</i> Entrepreneurship/Small Business	Understand and apply the business skills necessary to start or manage a successful small business.

<i>CABOT</i> 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.
<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.
<i>ACCTG</i> Tax Preparer - Certificate	develop a working knowledge of Federal and State Income tax law as it applies to individuals. prepare an individual tax return.
Apply basic bookkeeping techniques as a basis for business decision making.	
Expected Outcome Performance: 70.0	
<i>BUSAD</i> 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.
<i>BUSAD</i> 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.
<i>ACCTG</i> Tax Preparer - Certificate	Demonstrate ability to read and understand the contents of a corporation's annual report
<i>ILOs</i> 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.
<i>BUSAD</i> Management - A.S. Degree Major	Describe and apply the five functions of a manager: planning, organizing, staffing, leading and controlling.
<i>BUSAD</i> Management - Certificate	Describe and apply the five functions of a manager: planning, organizing, staffing, leading and controlling.
<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> Bookkeeping - Certificate	Set-up and process a company's accounting information and Payroll System Through the use of computers.
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<i>BUSAD</i> Entrepreneurship/Small Business	Understand and apply the business skills necessary to start or manage a successful small business.
<i>CABOT</i> 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.

<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.
<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.
Explain the meaning of business financial statements and their relationships.	
Expected Outcome Performance: 70.0	
<i>ILOs</i> 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.
<i>BUSAD</i> 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.
<i>BUSAD</i> 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.
<i>ACCTG</i> Tax Preparer - Certificate	Demonstrate ability to read and understand the contents of a corporation's annual report
<i>BUSAD</i> 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.
<i>BUSAD</i> 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> 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>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.

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.

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.

Additional SLO Information

Does this proposal include revisions that might improve student attainment of course learning outcomes?

No

Is this proposal submitted in response to learning outcomes assessment data?

No

If yes was selected in either of the above questions for learning outcomes, explain and attach evidence of discussions about learning outcomes.

No Value

SLO Evidence

No Value

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****Additional Information**

Is this course proposed for GCC Major or General Education Graduation requirement? If yes, indicate which requirement in the two areas provided below.

No

GCC Major Requirements

No Value

GCC General Education Graduation Requirements

No Value

Repeatability

Not Repeatable

Justification (if repeatable was chosen above)

No Value

Resources

Did you contact your departmental library liaison?

No

If yes, who is your departmental library liaison?

Aisha Conner-Gaten (Business, ESL-Credit)

Did you contact the DEIA liaison?

No

Were there any DEIA changes made to this outline?

No

If yes, in what areas were these changes made:

No Value

Will any additional resources be needed for this course? (Click all that apply)

- No

If additional resources are needed, add a brief description and cost in the box provided.

No Value