

Course Outline of Record

1. Course Code: BUAC-066
2.
 - a. Long Course Title: Fundamentals Of Bookkeeping
 - b. Short Course Title: BOOKKEEPING
3.
 - a. Catalog Course Description:
 This course covers the essential elements of bookkeeping practice upon which advanced work in other accounting courses is based. Topics include the basic accounting equation, uses of journals and ledgers, preparation of financial statements, adjusting and closing entries, bank account reconciliation, and payroll.
 - b. Class Schedule Course Description:
 Emphasizes accounting procedures for small service businesses.
 - c. Semester Cycle (if applicable): *N/A*
 - d. Name of Approved Program(s):
 - ACCOUNTING Certificate of Achievement
4. Total Units: 3.00 Total Semester Hrs: 54.00
 Lecture Units: 3 Semester Lecture Hrs: 54.00
 Lab Units: 0 Semester Lab Hrs: 0
 Class Size Maximum: 45 Allow Audit: No
 Repeatability No Repeats Allowed
 Justification 0
5. Prerequisite or Corequisite Courses or Advisories:
Course with requisite(s) and/or advisory is required to complete Content Review Matrix (CCForm1-A)
 Advisory: MATH 060
6. Textbooks, Required Reading or Software: (List in APA or MLA format.)
 - a. Price, Haddock, Farina (2015). College Accounting (14th./e). McGraw-Hill.
 College Level: Yes
 Flesch-Kincaid reading level: *N/A*
7. Entrance Skills: *Before entering the course students must be able:*
 - a. Demonstrate competence in addition, multiplication, division, and subtraction.
 - MATH 060 - Compute using the four basic operations of addition, subtraction, multiplication, and division on the rational numbers in both fraction and decimal form.
 - MATH 060 - Apply the basic operations to solve application problems that involve whole numbers, integers, and rational numbers.
 - b. Demonstrate the ability to work with fractions, decimals, percentages, signed numbers, and basic equations.
 - MATH 060 - Employ decimal notation and place value to compare, order, and round numbers.
 - MATH 060 - Use the concept of ratio to determine the solution to a proportion problem.
8. Course Content and Scope:

Lecture:

1. Basic Concepts
 1. the purpose of accounting
 2. the accounting process
 3. types of ownership structures
 4. types of businesses
 5. career opportunities in accounting
2. Analyzing Transactions
 1. the accounting elements

2. the accounting equation
3. analyzing business transactions
4. effect of transactions on the accounting equation
5. preparing financial statement
3. The Double-Entry Framework
 1. the t-account
 2. balancing a t-account
 3. debits and credits
 4. transaction analysis using debits and credits
 5. the trial balance
4. Journalizing and posting transactions
 1. the chart of accounts
 2. source documents
 3. the general journal and general ledger
 4. finding and correcting errors in the trial balance
5. End-of-Period Transactions
 1. adjusting entries
 2. the work sheet
 3. journalizing and posting adjusting entries
 4. financial statements
 5. the closing process
 6. post-closing trial balance
6. Comparison of Accounting Methods: Cash, Modified Cash, and Accrual
7. Accounting for Cash
 1. reconciling the bank statement
 2. the petty cash fund
 3. cash short and over
8. Payroll Accounting
 1. employee earnings and deductions
 2. payroll registers and employee earnings records
 3. journalizing payroll transactions
 4. employer payroll taxes
 5. reporting and payment responsibilities
 6. workers compensation insurance

Lab: (if the "Lab Hours" is greater than zero this is required)

9. Course Student Learning Outcomes:

1. Apply Generally Accepted Accounting Concepts and techniques to complete the accounting cycle for a service business.

10. Course Objectives: *Upon completion of this course, students will be able to:*

- a. Demonstrate competence in all steps of the accounting cycle.
- b. Perform bank reconciliations.
- c. Calculate basic payroll solutions and make necessary journal entries relating to payroll expenses and liabilities.

11. Methods of Instruction: (*Integration: Elements should validate parallel course outline elements*)

- a. Demonstration, Repetition/Practice
- b. Discussion
- c. Distance Education
- d. Lecture
- e. Technology-based instruction

12. Assignments: (*List samples of specific activities/assignments students are expected to complete both in and outside of class.*)

In Class Hours: 54.00

Outside Class Hours: 108.00

- a. In-class Assignments

1. Attendance of lectures and occasional guest speakers with comprehensive note taking.
2. Examinations of various types such as multiple choice, comprehensive problems and essay.

b. Out-of-class Assignments

1. Readings in the textbook and in recommended supplementary literature.
2. Problem solving assignments.
3. Completion of assigned accounting exercises and problems.

13. Methods of Evaluating Student Progress: *The student will demonstrate proficiency by:*

- Written homework
Review of homework assignments
- Group activity participation/observation
Group problem-solving situations
- True/false/multiple choice examinations
- Mid-term and final evaluations
Comprehensive end-of-semester problem

14. Methods of Evaluating: Additional Assessment Information:

15. Need/Purpose/Rationale -- *All courses must meet one or more CCC missions.*

PO - Career and Technical Education

- Fulfill the requirements for an entry- level position in their field.
- Apply critical thinking skills to execute daily duties in their area of employment.
- Apply critical thinking skills to research, evaluate, analyze, and synthesize information.
- Exhibit effective written, oral communication and interpersonal skills.

IO - Personal and Professional Development

- Demonstrate an understanding of ethical issues to make sound judgments and decisions.

IO - Critical Thinking and Communication

- Apply principles of logic to problem solve and reason with a fair and open mind.

16. Comparable Transfer Course

University System	Campus	Course Number	Course Title	Catalog Year
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17. Special Materials and/or Equipment Required of Students:

18. Materials Fees: Required Material?

Material or Item	Cost Per Unit	Total Cost
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19. Provide Reasons for the Substantial Modifications or New Course:

Remove English 70 as Advisory

20. a. Cross-Listed Course (*Enter Course Code*): *N/A*
- b. Replacement Course (*Enter original Course Code*): *N/A*

21. Grading Method (*choose one*): Letter Grade Only

22. MIS Course Data Elements

- a. Course Control Number [CB00]: CCC000233762
- b. T.O.P. Code [CB03]: 50200.00 - Accounting
- c. Credit Status [CB04]: D - Credit - Degree Applicable
- d. Course Transfer Status [CB05]: C = Non-Transferable

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- e. Basic Skills Status [CB08]: 2N = Not basic skills course
- f. Vocational Status [CB09]: Possibly Occupational
- g. Course Classification [CB11]: Y - Credit Course
- h. Special Class Status [CB13]: N - Not Special
- i. Course CAN Code [CB14]: N/A
- j. Course Prior to College Level [CB21]: Y = Not Applicable
- k. Course Noncredit Category [CB22]: Y - Not Applicable
- l. Funding Agency Category [CB23]: Y = Not Applicable
- m. Program Status [CB24]: 1 = Program Applicable

Name of Approved Program (if program-applicable): ACCOUNTING

Attach listings of Degree and/or Certificate Programs showing this course as a required or a restricted elective.)

23. Enrollment - Estimate Enrollment

First Year: 0

Third Year: 0

24. Resources - Faculty - Discipline and Other Qualifications:

- a. Sufficient Faculty Resources: Yes
- b. If No, list number of FTE needed to offer this course: N/A

25. Additional Equipment and/or Supplies Needed and Source of Funding.

N/A

26. Additional Construction or Modification of Existing Classroom Space Needed. (Explain:)

N/A

27. FOR NEW OR SUBSTANTIALLY MODIFIED COURSES

Library and/or Learning Resources Present in the Collection are Sufficient to Meet the Need of the Students Enrolled in the Course: Yes

28. Originator John Gerardi Origination Date 11/14/17