

Clackamas Community College
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Section #1 General Course Information

Department: Business & Computer Science: Business

Submitter

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Course Prefix and Number: BA - 112

Credits: 4

Contact hours

Lecture (# of hours): 44

Lec/lab (# of hours):

Lab (# of hours):

Total course hours: 44

For each credit, the student will be expected to spend, on average, 3 hours per week in combination of in-class and out-of-class activity.

Course Title: General Accounting II

Course Description:

Financial recordkeeping topics include reporting standards; cash collections and controls; receivables and payables; inventory adjustments; and valuing property, plant and equipment, accounting for proprietorships. Also introduced are partnerships and corporate form of ownership.

Type of Course: Lower Division Collegiate

Is this class challengeable?

Yes

Can this course be repeated for credit in a degree?

No

Is general education certification being sought at this time?

No

Does this course map to any general education outcome(s)?

No

Is this course part of an AAS or related certificate of completion?

Yes

Name of degree(s) and/or certificate(s): Business AAS & Certificate

Are there prerequisites to this course?

Yes

Pre-reqs: Pass BA-111

Have you consulted with the appropriate chair if the pre-req is in another program?

No

Are there corequisites to this course?

No

Are there any requirements or recommendations for students taken this course?

No

Are there similar courses existing in other programs or disciplines at CCC?

No

Will this class use library resources?

Yes

Have you talked with a librarian regarding that impact?

No

Is there any other potential impact on another department?

No

Does this course belong on the Related Instruction list?

No

GRADING METHOD:

A-F or Pass/No Pass

Audit: Yes

When do you plan to offer this course?

✓ **Not every year**

Is this course equivalent to another?

If yes, they must have the same description and outcomes.

No

Will this course appear in the college catalog?

Yes

Will this course appear in the schedule?

Yes

Student Learning Outcomes:

Upon successful completion of this course, students should be able to:

1. prepare entries to record purchase and sale of merchandise inventory (retail),
2. prepare journal entries using special journals (cash receipts, cash payments, sale, purchases);
3. compute and journalize entries for notes receivable and accounting for uncollectible accounts; prepare and journalize entries for notes payable and receivable;
4. prepare worksheet adjustments for merchandise inventory, including transactions and procedures for both periodic and perpetual accounting systems;
5. compute and prepare journal entries and analysis for partnership accounting,
6. compute and prepare journal entries for corporate accounting, including formation of the company, stock transactions, retained earnings, and the issuing of long-term bonds;
7. complete two mini-practice sets to demonstrate knowledge of accounting procedures covered.

This course does not include assessable General Education outcomes.

Major Topic Outline:

1. Accounting principles and reporting standards.
2. Accounts receivable and uncollectible accounts.
3. Notes payable and notes receivable.
4. Merchandise inventory.
5. Mini-practice set: multiple journals.
6. Property, plant, and equipment.
7. Accounting for partnerships.
8. Corporations: formation and capital stock transactions.
9. Corporate earnings and capital transactions.
10. Long term bonds.
11. Practice set: corporate accounting cycle.

Does the content of this class relate to job skills in any of the following areas:

1. Increased energy efficiency **No**

- | | |
|--------------------------------------|-----------|
| 2. Produce renewable energy | No |
| 3. Prevent environmental degradation | No |
| 4. Clean up natural environment | No |
| 5. Supports green services | No |

Percent of course: 0%

Section #2 Course Transferability

Concern over students taking many courses that do not have a high transfer value has led to increasing attention to the transferability of LDC courses. The state currently requires us to certify that at least one OUS school will accept a new LDC course in transfer. Faculty should communicate with colleagues at one or more OUS schools to ascertain how the course will transfer by answering these questions.

1. Is there an equivalent lower division course at the University?
2. Will a department accept the course for its major or minor requirements?
3. Will the course be accepted as part of the University's distribution requirements?

If a course transfers as an elective only, it may still be accepted or approved as an LDC course, depending on the nature of the course, though it will likely not be eligible for Gen Ed status.

Which OUS schools will the course transfer to? (Check all that apply)

Identify comparable course(s) at OUS school(s)

How does it transfer? (Check all that apply)

:

First term to be offered:

Next available term after approval

:
