

**Clackamas Community College**

## Online Course/Outline Submission System

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 Show changes since last approval in red**Section #1 General Course Information****Department:** Business & Computer Science: Business**Submitter**

First Name: Hugo

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**Course Prefix and Number:** BA - 211

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**# 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.

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**Course Title:** Financial Accounting I**Course Description:**

Basic principles of accounting cycle for service and merchandising companies, journals, ledgers, accounting for cash, end-of-period operations, worksheets, entries, and financial statements. Emphasis on procedure and theory.

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**Type of Course:** Lower Division Collegiate

Is this class challengeable?

**No**

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?

**No**

Are there corequisites to this course?

**No**

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

**Yes**

**Recommendations:** Pass RD-090 or placement in RD-115 and pass BA-104

**Requirements:** None

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?

- ✓ Fall
- ✓ Winter
- ✓ Spring

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. journalize in general journal or special journals and post the proper ledger accounts:
  - a. transactions,
  - b. adjustments,
  - c. closing entries,
  - d. reversing entries for a service and merchandising business
2. prepare worksheets to establish accuracy of recording and posting,
3. prepare financial statements for corporate, service, and merchandising businesses:
  - a. income statement,
  - b. retained earnings,
  - c. balance sheet statement,
4. explain the use of specialized journals, voucher systems, and internal controls;
5. reconciliation of bank accounts and petty cash,
6. describe the accounting cycle for merchandising corporation.

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***This course does not include assessable General Education outcomes.***

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Major Topic Outline:

1. Accounting & the business environment.
2. Recording business transactions.
3. The adjusting process.
4. Completing the accounting cycle.
5. Merchandising operations.
6. Merchandise inventory.
7. Internal control and cash.

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)

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First term to be offered:

Next available term after approval

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