

**Clackamas Community College**  
Online Course/Outline Submission System

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**Section #1 General Course Information**

**Department:** Clackamas Community College

Submitter

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**Course Prefix and Number:** BA - 212

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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 II

Course Description:

BA-212 picks up where BA-211 left off with accrual accounting principles and practices for service and merchandising organizations. In this course, we examine several accounting practices more in depth, including accounts receivable, plant assets, investments, current and long-term liabilities, payroll, stockholders' equity, and the cash flow statement. We conclude with learning how to evaluate financial position through financial statement analysis. This second financial accounting course is designed for students who are interested in business in general, as well as those who are planning a career in accounting.

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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 and Accounting AAS & Certificate

Are there prerequisites to this course?

Yes

**Pre-reqs:** BA-211

**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?

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?

- Summer
- Fall
- Winter
- Spring
- Not every term
- 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. Account for receivables, practice methods of estimation, and write off uncollectibles;
2. Measure the cost of property, plant, and equipment, calculate depreciation, depletion, and amortization, and record loss or gain on disposals;
3. Explain why organizations invest, and record debt and equity investment transactions;
4. Demonstrate transactions for current and long-term liabilities, including payroll, and how they are presented on the balance sheet;
5. Comprehend the elements of stockholders' equity;
6. Prepare a statement of cash flows;
7. Analyze financial statements and interpret ratios to evaluate performance and financial position.

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

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Major Topic Outline:

1. Receivables.
2. Plant assets, natural resources, and intangibles.
3. Investments
4. Current liabilities and payroll.
5. Long-term liabilities.
6. Stockholders' equity.
7. Cash flow statement
8. Financial statement analysis.

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)

- |   |  |
|---|--|
| <input checked="" type="checkbox"/> <b>✓ EOU (Eastern Oregon University)</b>      | <input checked="" type="checkbox"/> <b>✓ PSU (Portland State University)</b> |
| <input checked="" type="checkbox"/> <b>✓ OIT (Oregon Institute of Technology)</b> | <input type="checkbox"/> SOU (Southern Oregon University)                    |
| <input checked="" type="checkbox"/> <b>✓ OSU (Oregon State University)</b>        | <input checked="" type="checkbox"/> <b>✓ UO (University of Oregon)</b>       |
| <input type="checkbox"/> OSU-Cascade  | <input type="checkbox"/> WOU (Western Oregon University)                     |

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

PCC: BA212  
OIT: ACC 202 Prin of Accounting II

How does it transfer? (Check all that apply)

- ✓ required or support for major**
- general education or distribution requirement
- ✓ general elective**
- other (provide details):

First term to be offered:

Next available term after approval

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