



**EFFECTIVE: SEPTEMBER 2004**  
**CURRICULUM GUIDELINES**

A. Division: **Instruction** Effective Date: **September 2004**

B. Department / Program Area: **Commerce & Business Admin. Accounting Management** Revision  New Course

If Revision, Section(s) Revised: **C, F, J, Q**

Date of n

g, accelerated (is equivalent to ACCT 1110 and ACCT 1210) course will introduce the student to the theory and processes used in recording financial events and preparing financial statements. Topics include: accounting principles, the accounting cycle, assets, liabilities, equities for various forms of organizations, income measurement and analysis. Work load is extremely heavy.

**G: Allocation of Contact Hours to Type of Instruction H**

Settings: **Examples MATH with grade of C or better and Academic ENGL11 with grade of C or better.)**

**Lectures**

Number of Contact Hours: (per week / semester for each descriptor)

**Lecture: 4 Hours**

**Total: 4 Hours**

Number of Weeks per Semester:

**15 Weeks X 4 Hours per Week = 60 Hours**

**and ACCT 2410 and BUSN 440 and FINC 2300 and FINC 2340 and FINC 2350 and FINC 2420 and BUSN 2254 and FINC 2255**

**K: Maximum Class Size: 35**

**L: PLEASE INDICATE:**  
 Non-Credit

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**Course Objectives / Learning Outcomes**

The student will be able to:

- 1) describe the functions of accounting records and financial reports;
- 2) classify, record, and summarize business transactions as they relate to service and merchandising operations;
- 3) prepare adjusting and closing entries and basic financial statements;
- 4) account for the various classifications of assets and liabilities of a business;
- 5) demonstrate skill in orderly arrangements of data, self-checking and systematic analysis of data summarization;
- 6) distinguish between legal forms of business enterprises and the accounting methods appropriate for each;
- 7) analyze financial information;
- 8) prepare a simple Cash Flow Statement using the direct approach.

Course Content:

<p>**Final exam questions will be taken from the Accounting Department's common 1210 midterm/final exams.</p> <p>** STUDENTS MUST WRITE BOTH THE MIDTERM EXAMINATION AND THE FINAL EXAMINATION TO OBTAIN CREDIT FOR THE COURSE.</p>
<p><b>R:</b> Prior Learning Assessment and Recognition: specify whether course is open for PLAR</p> <p>Challenge exam only to demonstrate the required body of knowledge and current practices.</p>

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Course Designer(s): Elizabeth Zaleschuk

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Education Council / Curriculum Committee Representative

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Dean / Director: Rosilyn G. Coulson

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Registrar: Trish Angus

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