



Los Angeles Community College District

COURSE OUTLINE

- New Course
 Addition of Existing District Course
 Course Change
 Outline Update, Academic Year: 2003-2004

SECTION I: BASIC COURSE INFORMATION

- 1. COLLEGE: Los Angeles Southwest College
2. SUBJECT (DISCIPLINE) NAME (40 characters, no abbreviations): ACCOUNTING (ACCTG)
3. COURSE NUMBER: 1
4. COURSE TITLE: Introductory Accounting I
5. UNITS: 5
6. CATALOG COURSE DESCRIPTION -- Provide a description of the course, including an overview of the topics covered:

The student will learn basic accounting theory and procedure. The entire accounting cycle including identifying and organizing business transactions, preparing journal entries and adjusting journal entries, preparing the financial statements and preparing closing entries will be covered. The student will also learn basic payroll tax accounting procedures.

Note: Accounting 21 (3) and Accounting 22 (3), when taken together, are equivalent to Accounting 1 (5).

- 7. CLASS SCHEDULE COURSE DESCRIPTION -- Provide a brief description of the course, including an overview of the topics covered:

This course covers the basic accounting cycle including adjusting entries and closing entries as well as preparing basic financial statements.

- 8. COLLEGE COURSE APPROVAL DATE: before 1977
9. OUTLINE UPDATES (check all applicable boxes): Approved 4/20/2004

- Content Last Update: 5/9/97
Objectives Last Update: before 1997
College Specific Course Attributes/Data Elements Last Update:
Districtwide Course Attributes/Data Elements Last Update:
Other (describe) Last Update: before 1997

Course Description
Title V Assurances
Advisory Validations

1 Underlined course attributes are the same for the course throughout the LACCD; all other course attributes are college specific.

10. CLASS HOURS:

	Hours per week (based on 18 weeks)	Total Hours per term (hrs per week x 18)	Units
Lecture:	5	90	5
Lab/activity (w/ homework):	0	0	
Lab/activity (w/o homework):	0	0	
Total:	5	90	5

Note: The Carnegie Rule and Title 5, section 55002 sets forth the following minimum standards: 1 unit = 1 hour lecture per week, 2 hours homework per week; **OR** 2 hours per week of lab with homework; **OR** 3 hours of lab per week without homework. The hours per week are based on a standard 18-week calendar. Lecture also includes discussion and/or demonstration hours, laboratory includes activity and/or studio hours.

ENTRY SKILLS (FOR CLASSES WITH PREREQUISITES):

1. Convert decimals to fractions
2. Use formulas for present value and APR (annual percentage rate)

11. PREREQUISITES, COREQUISITES, ADVISORIES ON RECOMMENDED PREPARATION, and LIMITATION ON ENROLLMENT

Note: The LACCD's *Policy on Prerequisites, Corequisites and Advisories* requires that the curriculum committee take a separate action verifying that a course's prerequisite, corequisite or advisory is an "appropriate and rational measure of a student's readiness to enter the course or program" and that the prerequisite, corequisite or advisory meets the level of scrutiny delineated in the policy.

Prerequisites: **None** (If yes, complete information below)

Subject	Number	Course Title	Units	Validation Approval Date (for official use only)

Corequisite: **None** (If yes, complete information below)

Subject	Number	Course Title	Units	Validation Approval Date (for official use only)

Advisories: **Yes** (If yes, complete information below)

Subject	Number	Course Title	Units	Validation Approval Date (for official use only)
Business	38	Business Computations	3	4/20/2004
either				
either				
either				

10. OTHER LIMITATIONS ON ENROLLMENT (see Title 5, section 58106 and Board Rule 6803 for policy on allowable limitations. Other appropriate statutory or regulatory requirements may also apply):

None

SECTION II: COURSE CONTENT AND OBJECTIVES

1. COURSE CONTENT AND OBJECTIVES:

<p>COURSE CONTENT AND SCOPE –Lecture: If applicable, outline the topics included in the lecture portion of the course (<i>Outline reflects course description, all topics covered in class.</i>)</p>	<p>Hours per topic</p>	<p>COURSE OBJECTIVES - Lecture (If applicable): upon successful completion of this course, the student will be able to... (<i>Use action verbs – see Bloom’s Taxonomy below for “action verbs requiring cognitive outcomes.”</i>)</p>
Purposes and uses of accounting information	5	1. Explain the content, form, and purpose of the basic financial statements (including footnotes) and the annual report and how they satisfy the information needs of investors, creditors, and other users.
The accounting cycle, Including preparing journal entries, adjusting journal entries and closing entries.	15	
Cash and accrual accounting	15	2. Explain the nature and purpose of generally accepted accounting principles (GAAP).
Objectives and elements of Internal controls	10	3. Explain and apply the components of the conceptual framework for financial accounting and reporting, including the qualitative characteristics of accounting information, the assumptions underlying accounting, the basic principles of financial accounting, and the constraints and limitations on accounting information.
Financial statements and disclosure	15	
Financial reporting rules and statement analysis	10	
Current assets	5	4. Explain what a system is and how an accounting system is designed to satisfy the needs of specific businesses; summarize the purpose of a journal and a ledger.
Long-term assets: acquisition, use and disposal	10	
Current liabilities and basic payroll tax accounting	5	5. Apply transaction analysis, input transactions into the accounting system, Including journal entries, adjustments and closing entries, process this input, and prepare and interpret the four basic financial statements.
		6. Relate operating activities to current asset and liability issues including measuring and reporting receivables and bad debts, measuring and reporting inventory and cost of goods sold, and valuation and reporting of current liabilities and contingencies.

		<p>7. Relate investing activities to long-term asset acquisition and disposal; distinguish between capital and revenue expenditures; identify issues and solve problems relating to asset use and depreciation.</p> <p>8. Relate financing activities to long-term liabilities and owner equity issues including valuation of debt, issuance and repurchase of capital stock, and dividends.</p> <p>9. Interpret company activity, profitability, and liquidity through selection and application of appropriate financial analysis tools.</p> <p>10. Define and use accounting and business terminology.</p> <p>11. Explain the difference between the accrual and the cash basis of accounting.</p> <p>12. Explain the role of estimation and accounting judgment in Income determination.</p> <p>13. Discuss the principles underlying the integrity of accounting systems including the basic components of internal control, professional codes of conduct and an accountant's public responsibilities.</p>
Total lecture hours*	90	

COURSE CONTENT AND SCOPE -- Laboratory: If applicable, outline the topics included in the laboratory portion of the course (<i>Outline reflects course description, all topics covered in class</i>).	Hours per topic	COURSE OBJECTIVES - Laboratory (If applicable): Upon successful completion of this course, the student will be able to... (<i>Use action verbs – see Bloom's Taxonomy below for "action verbs requiring cognitive outcomes."</i>) ²
N/A	0	N/A
Total lab hours*	0	

*Total lecture and laboratory hours (which includes the final examination) must equal totals on page 1.

² In general "activity" courses or portions of courses are classified a "laboratory."

Bloom's Taxonomy

SIMPLE SKILLS <<----->> COMPLEX SKILLS					
			Critical Thinking		
<u>Knowledge</u>	<u>Comprehension</u>	<u>Application</u>	<u>Analysis</u>	<u>Synthesis</u>	<u>Evaluation</u>
define repeat record list recall name relate underline	translate restate discuss describe recognize explain express identify locate report review tell	interpret apply employ use demonstrate dramatize practice illustrate operate schedule shop sketch	distinguish analyze differentiate appraise calculate experiment test compare contrast criticize diagram inspect debate inventory question relate solve examine categorize	compose plan propose design formulate arrange assemble collect construct create set up organize prepare	judge appraise evaluate rate compare value revise score select choose assess estimate measure

2. REQUIRED TEXTS:

Provide a representative list of textbooks and other required reading; include author, title and date of publication:

Accounting, 21st edition

Authors: Warren, Reeve, Fess

Copyright Date: 2005

3. SUPPLEMENTARY READINGS:

Reading assignments may include, but are not limited to the following:

Current newspaper articles from Los Angeles Times or Wall Street Journal covering current events in business, as may be assigned by the instructor or selected by the student

Current annual reports of publicly traded companies (specific company selected by the student)

Both of the above types of readings would be used to complete the writing assignments described below.

4. WRITING ASSIGNMENTS:

Title 5, section 55002 requires grades to be “based on demonstrated proficiency in subject matter and the ability to demonstrate that proficiency, at least in part, by means of essays or, in courses where the curriculum committee deems them to be appropriate, by problem solving exercises or skills demonstrations by students.” Writing assignments in this course may include, but are not limited to the following:

Compare two businesses in the same or similar line of business (i.e., restaurants, travel, entertainment, retail, etc.) and do a comparison and contrast of the businesses using the financial analysis tools learned in the course. Submit one to two typewritten pages as well as copies of the balance sheets and/or income statements of the companies you are analyzing.

Using a scenario in the textbook, assess the ethics of a business transaction. Relate this transaction and the motivations behind the transaction to what is currently occurring in business today.

5. REPRESENTATIVE OUTSIDE ASSIGNMENTS:

Out of class assignments may include, but are not limited to the following:

Homework assignments (exercises and problems) assigned from the text for each chapter covered

Handouts distributed by the instructor

Writing assignments as listed above

6. REPRESENTATIVE ASSIGNMENTS THAT DEMONSTRATE CRITICAL THINKING:

Title 5, section 55002(a) requires that a degree applicable course have a level of rigor that includes “critical thinking and the understanding and application of concepts determined by the curriculum committee to be at college level”. Critical thinking may include, but is not limited to analysis, synthesis, and evaluation. Provide examples of assignments that demonstrate critical thinking.

Writing assignments described above ensure that students are able to use the information learned in the class and apply it to the “real world” of business. In order to complete the assignment successfully, students must employ critical thinking skills

7. METHODS OF EVALUATION:

Title 5, section 55002 requires grades to be “based on demonstrated proficiency in subject matter and the ability to demonstrate that proficiency, at least in part, by means of essays, or, in courses where the curriculum committee deems them to be appropriate, by problem solving exercises or skills demonstrations by students.” Methods of evaluation may

include, but are not limited to the following (please note that evaluation should measure the outcomes detailed "Course Objectives" at the beginning of Section II):

Problem solving exercises, Essay assignments, Tests and/or quizzes

8. METHODS OF INSTRUCTION:

Methods of instruction may include, but are not limited to the following:

- Lecture
- Discussion
- Laboratory
- Activity
- Field Experience
- Independent Study
- Other (explain)

Computer-interactive assignments

9. SUPPLIES:

List of supplies the student must provide.

Textbook
Working Papers or CDs and Access Code that accompanies the text
Calculator
Scantron
1 floppy disk for computer assignments
Optional: Study Guide to accompany text

10. COMPUTER/INFORMATION COMPETENCY:

If applicable, explain how computer/information competency is included in the course.

Basic Excel usage

11. DIVERSITY:

If applicable, explain how diversity (e.g., cultural, gender, etc.) is included in the course.

This course is open to all ethnicities. The study of accounting crosses lines of gender and cultures.

12. SCANS COMPETENCIES (required for all courses with vocational TOP Codes; recommended for all courses):

SCANS (**S**ecretary's **C**ommission on **N**ecessary **S**kills) are skills the Department of Labor identified, in consultation with business and industry leaders, which reflect the skills necessary for success in the workplace. Check the appropriate boxes to indicate the areas where students will develop the following skills (please note that all SCANS competencies do not apply to all courses):

RESOURCES

- Managing Time:** Selecting relevant goal-related activities, ranks them in order of importance, allocating time to activities, and understanding, preparing and following schedules.
- Managing Money:** Using or preparing budgets, including making cost and revenue forecasts; keeping detailed records to track budget performance, and making appropriate adjustments.
- Managing Material and Facility Resources:** Acquiring, storing, allocating, and distributing materials, supplies, parts, equipment, space or final products in order to make the best use of them.

INTERPERSONAL

- Participating as Member of a Team:** Working cooperatively with others and contributing to group's efforts with ideas, suggestions and effort.
- Teaching Others New Skills:** Helping others learn needed knowledge and skills.
- Exercising Leadership:** Communicating thoughts, feelings, and ideas to justify a position, encouraging, persuading, convincing or otherwise motivating an individual or group, including responsibly challenging existing procedures, policies or authority.
- Negotiating:** Working toward agreement that may involve exchanging specific resources or resolving divergent interests.
- Working with Cultural Diversity:** Working well with men and women and with people from a variety of ethnic, social, or educational backgrounds.

INFORMATION

- Acquiring and Evaluating Information:** Identifying a need for data, obtaining the data from existing sources or creating them, and evaluating their relevance and accuracy.
- Organizing and Maintaining Information:** Organizing, processing and maintaining written or computerized records and other forms of information in a systematic fashion.
- Interpreting and Communicating Information:** Selecting and analyzing information and communicating the results of others, using oral, written, graphic, pictorial, or multimedia methods.
- Using Computers to Process Information:** Employing computers to acquire, organize, analyze and communicate information.

SYSTEMS

- Understanding Systems:** Knowing how social, organizational and technological systems work and operating effectively with them.
- Monitoring and Correcting Performance:** Distinguishing trends, predicting impacts of actions on system operations, diagnosing deviations in the functioning of a system/organization, and taking necessary steps to correct performance.
- Improving or Designs Systems:** Making suggestions to modify existing systems in order to improve the quality of products or services and developing new or alternative systems.

TECHNOLOGY

- Selecting Technology:** Judging which sets of procedures, tools or machines, including computers and their programs, will produce the desired results.
- Applying Technology to Tasks:** Understanding overall intent and proper procedures for setting up and operating machines, including computers and their reprogramming systems.
- Maintaining and Troubleshooting Equipment:** Preventing, identifying, or solving problems with equipment, including computers and other technologies.

Section III: RELATIONSHIP TO COLLEGE PROGRAMS

1. THIS COURSE WILL BE AN **APPROVED REQUIREMENT³** FOR AN APPROVED ASSOCIATE DEGREE OR CERTIFICATE PROGRAM: **Yes**

If yes, the course will be a **program requirement** portion of the "approved program" listed on the State Chancellor's Inventory of Approved Programs (approved programs can be found on the State Chancellor's Office website at <http://misweb.cccco.edu/esed/webproginv/prod/invmenu.htm>).

Required in major for an "Associate in Arts in Business Administration: Accounting / General Business" (Program ID: 02860)"

Note: In order for a course to be approved as a requirement for an associate degree or certificate program, the program must be listed on the State Chancellor's Office *Inventory of Approved Programs* AND the course must be listed in the college catalog as either a requirement or an elective for the program. If course is not part of an approved program at the college adopting the course, it will be considered to be a "stand-alone" course, and is subject to the State Chancellor's approval criteria and the college must complete and submit the Chancellor's Office "APPLICATION FOR APPROVAL OF CREDIT" form. Certain courses are granted "blanket approval" by the State Chancellor's Office and do not require approval. See the Chancellor's Office *Program and Course Approval Handbook* for details. LACCD Skills Certificates are **not State** approved programs listed on the Chancellor's Office *Inventory of Approved Programs*.

2. GENERAL EDUCATION REQUIREMENTS FOR THE ASSOCIATE DEGREE STATUS: **No**

Area requested: **none** Approval date:

If applicable, provide an explanation of how the course meets the General Education parameters for one of the five general education areas – *Natural Sciences, Social and Behavioral Sciences, Humanities, Language and Rationality, Health and Physical Education* -- contained in Board Rule 6201.14 -General Education Requirements http://marlin.laccd.edu/district/BoardRules_AdmsRegs/boardrules.htm

2nd Area requested: **none** Approval date:

If applicable, provide an explanation of how the course meets General Education parameters for an additional general education area – *Natural Sciences, Social and Behavioral Sciences, Humanities, Language and Rationality, Health and Physical Education* -- contained in Board Rule 6201.14 -General Education Requirements http://marlin.laccd.edu/district/BoardRules_AdmsRegs/boardrules.htm

Section IV: ARTICULATION INFORMATION

(Complete in consultation with College Articulation Officer)

1. TRANSFER STATUS:

University of California:

California State University:

UC **approval** date: Before 1996

College **approval** date: Before 1996

2. GENERAL EDUCATION FOR TRANSFER:

IGETC Certification:

Area requested: **none**

Date requested:

IGETC **approval** date:

If applicable, provide an explanation of how the course meets the appropriate General Education parameters, as defined in IGETC Certification Guidelines.

CSU Certification:

Area requested: **none**

Date requested:

CSU **approval** date:

If applicable, provide an explanation of how the course meets the appropriate General Education parameters, as defined in CSU Certification Guidelines.

2nd Area Requested: none

Date requested:

IGETC **approval** date:

If applicable, provide an explanation of how the course meets the appropriate General Education parameters, as defined in IGETC Certification Guidelines.

2nd Area requested: **none**

Date requested:

CSU **approval** date:

If applicable, provide an explanation of how the course meets the appropriate General Education parameters, as defined in CSU Certification Guidelines.

3. MAJOR REQUIREMENT FOR TRANSFER – Will this course be articulated to meet lower division major requirements?

Yes

CAN NUMBER: CAN BUS 2

Date Requested: May 13, 2002

CAN Approval Date: August 26, 2002

CAN BUS SEQ A, when taken with ACCTG 1

Date Requested: October 2002

CAN Approval Date: Spring 03

Section V: SUPPLEMENTAL COURSE INFORMATION

1. DEPARTMENT/DIVISION NAME: **Business**
2. DEPARTMENT/DIVISION CODE: **03**
3. **SUBJECT CODE** -- 3 characters, assigned by District Office: **004**
4. **SUBJECT ABBREVIATION** -- 7 characters, assigned by District Office: **ACCTG**
5. **SPC CODE** -- 3 characters, assigned by District Office:
6. **ABBREVIATION FOR TRANSCRIPTS** -- 20 characters, assigned by District Office: **ACCTG**
7. **DEGREE CREDIT:** Degree Applicable
8. **CREDIT/NO CREDIT GRADING:** No
9. **REPETITIONS** -- Number of times course may be repeated for credit (three maximum): 0

How does the repetition of this course meet Title 5, section 58161 requirements? A course may be repeatable when, "course content differs each time it is offered, and that the student who repeats it is gaining an expanded educational experience for one of the following reasons: (A) Skills or proficiencies are enhanced by supervised repetition and practice within class periods; or (B) Active participatory experience in individual study or group assignments is the basic means by which learning objectives are obtained."

10. **PRIOR TO TRANSFERABLE LEVEL** – This course attribute applies to *English, writing, ESL, reading* and *mathematics* courses ONLY. If applicable, indicate how many levels below the transferable level this course should be placed:

Not applicable

11. **CREDIT BASIC SKILLS** -- Title 5, section 55502(d) defines basic skills as "courses in reading, writing, computation, and English as a Second Language, which are designated as non-degree credit courses pursuant to Title 5, section 55002(b)."

No If yes, course must be non-degree applicable

12. **CROSS REFERENCE** -- Is this course listed as equivalent in content to existing College/District courses in another discipline?

No If yes, list courses: (documentation of cross-discipline agreement must be provided)

13. **COURSE SPECIFICALLY DESIGNED FOR STUDENTS WITH DISABILITIES** -- Title 5, section 56029 allows a course to be repeatable when continuing success of the students with disabilities is dependent on additional repetitions of a specific class. Is this course designated as an "approved special class" for students with disabilities?

No

If yes, provide an explanation of how this course meets the requirements of Title 5, section 56029.

14. COOPERATIVE EDUCATION STATUS -- Title 5, section 55252 allows for two types of Cooperative Education: 1) General Work Experience Education -- i.e., supervised employment, which is intended to assist students in acquiring desirable work habits, attitudes and career awareness, which need not be related to the students' educational goals; or 2) Occupational Work Experience Education -- i.e., supervised employment, extending classroom based occupational learning at an on-the-job learning station, which is related to the students' educational or occupational goal. Is this course part of the college's approved cooperative work experience education program, according to?

No

15. COURSE CLASSIFICATION:

Liberal Arts and Sciences

Note: A course's Classification, TOP Code and SAM code must be aligned – e.g., Courses with an “Occupational” Course Classification must have an “Occupational” TOP Code **and** a SAM Code of A, B, C, or D; courses that do not have an “Occupational” Course Classification cannot have an Occupational TOP Code **and** must have an “E” SAM Code.

16. TOP CODE – (6 digits XXXX.XX) **0502.00**

Course content should match discipline description in Taxonomy of Programs found at www.cccco.edu/cccco/esed/curric/curriculum.htm.

17. SAM CODE (Student Accountability Model)

D – Possibly Occupational

SAM Codes (see CCC Chancellor's Office *Student Accountability Model Operations Manual*, 1984) should be assigned as follows:

Priority "A" – Apprenticeship: Courses designed for an indentured apprentice must have the approval of the State of California, Department of Industrial Relations Department, Division of Apprenticeship Standards.

Priority "B" – Advanced Occupational: Courses taken by students in the advanced stages of their occupational programs. Courses should be offered in one specific occupational area only. Priority letter "B" should be assigned sparingly; in most cases, no more than two courses in any one program should be labeled "B." "B"-level courses must have Priority "C" prerequisites in the same program area.

Priority "C" – Clearly Occupational: Courses generally taken by students in the middle stages of their programs should have a difficulty level sufficient to detract "drop-ins." Courses may be offered in several occupational programs within a broad area. The "C" priority, however, should also be used for courses within a specific program area when the criteria for "B" classification are not met. A "C"-level course should provide the student with entry-level job skills.

Priority "D" – Possibly Occupational: "D" courses are those taken by students in the beginning stages of their occupational programs. The "D" priority can also be used for service (or survey) courses for other occupational programs.

Priority "E" – Non-occupational.

SECTION VI: APPROVAL STATUS

1. APPROVAL STATUS:

- | | | |
|---|------------------------|---------------------|
| <input type="checkbox"/> New Course | Board Approval Date: | Effective Semester: |
| <input type="checkbox"/> Addition of Existing District Course | College Approval Date: | Effective Semester: |
| <input type="checkbox"/> Course Change* | College Approval Date: | |
| <input checked="" type="checkbox"/> Outline Update | College Approval Date: | |
| | 4/20/2004 | |

* Changes to a course require the completion of a "Course Change Request" form and approval by the Curriculum Committee. In some cases district wide approval is also required; see, Administrative Regulation E-65, section 3(c) for details.

SECTION VII: APPROVAL INFORMATION FOR NEW OR ADDED COURSES

(Complete in consultation with Department Chair and the appropriate Academic Administrator)

1. IF THIS IS A NEW COURSE, INDICATE HOW THE COLLEGE PLANS TO MEET THE EXPENSE OF THIS COURSE:

- By additional funds. Describe:

- By deleting courses from the college catalog and course database. List specific courses to be deleted:

- By deleting sections of existing courses: List courses and number of sections to be deleted:

First year: Second year: Third year:

- By rotating sections of existing courses. List courses and number of sections to be rotated, as well as the semesters in which they will be offered:

2. IMPACT -- Will this course directly impact other course offerings and/or associate degree or certificate programs on campus?

No (If yes, briefly explain how)

3. METHOD OF SUPPORT -- Indicate how the college plans to support the proposed course:

Additional staff- List additional staff needed:

Classroom- List classroom type needed:

Equipment- List new equipment needed and indicate funding source for any new equipment:

Supplies- List supplies and indicate dollar value:

Library/Learning Resources- List Library and Learning Resources needed, including the cost and funding source for needed resources:

LOS ANGELES COMMUNITY COLLEGE DISTRICT COURSE STANDARDS AND CRITERIA

Subject: **Accounting** Number: **1**

Course Title: **Introductory Accounting I**

Using the Official Course Outline, please determine whether or not the above listed credit course meets the following standards and criteria required in Title V, Part VI of the California Administrative Code, and which has been designated as appropriate to the Associate Degree. Place a (X) in the appropriate box.

<u>CRITERIA AND STANDARDS</u> Section 55002	<u>RATING CRITERION</u>	
	MET	NOT MET
Is recommended by the responsible college officials, and the academic senate or other appropriate faculty body as meeting the requirements of this subsection and has been approved by the local district governing board as a course meeting the needs of the students for admission.	X	
Is taught by a credentialed instructor in the discipline.	X	
Is offered as described in an outline in official college files. That the outline shall specify the unit value, scope, objectives, content in terms of a specific body of knowledge, appropriate reading and writing assignments, outside of class assignments, instructional methodology and methods of evaluation for determining whether the stated objectives have been met by students.	X	
Is taught in accordance with a set of instructional objectives common to all students.	X	
Provides for measurement of students performance in terms of the stated course objectives and culminates in a formal recorded grade based upon uniform standards in accordance with Section 55578 of Title 5, which is permanently recorded as an evaluation of student performance; bases grades on demonstrated proficiency in subject matter determined by multiple measurement for evaluation; and has examinations, including essays and/or, where appropriate, uses appropriate symbol systems and/or skills demonstrations by students.	X	
Grants units of credit based upon a specified relationship between the number of lecture and/or laboratory hours or performance criteria specified in the course outline; and requires a minimum of three hours of work per week including class time for each unit of credit, prorated for short-term, lab and activity courses.	X	
Treats subject matter with a scope and intensity which requires students to study independently outside of class time.	X	
Requires, when appropriate, entrance skills and consequent prerequisites for the course before students are enrolled	X	
Requires the ability to think critically and to understand and apply concepts in order to participate in the course.	X	
Requires learning skills and a vocabulary appropriate for a college course.	X	
Requires the use of college level educational materials.	X	

CERTIFICATION AND RECOMMENDATION

This course meets Title 5 requirements for Associate Degree applicable college credit towards an Associate of Arts Degree.

This course meets Title 5 requirements but does not satisfy the requirements for an Associate Degree applicable course.

We certify that the information and answers above properly represent this course.

Allison Moore

Originator

04/20/04

Date

Carolyn L. Magee

Department/Cluster Chairperson

05/06/04

Date

Linda Larson Singer

Articulation Officer

05/18/04

Date

Shelley Werts

Librarian

06/03/04

Date

Vincent Jackson

Dean (if applicable)

06/07/04

Date

Glenn Yoshida

Curriculum Committee Chairperson

05/28/04

Date

Phyllis Norwood

Academic Senate President

06/07/04

Date

Leige Henderson

Vice President, Academic Affairs

06/07/04

Date

Audre Levy

College President

06/07/04

Date

CONTENT REVIEW FOR PREREQUISITE VALIDATION

Target Course & Number, Title: **ACCOUNTING 1, Introductory Accounting I**
(Course to which pre/corequisite/advisory applies)

Check
Applicable
Box

- Prerequisite:
 Corequisite:
 Advisory: Course & Number, Title: Business 38, Business Computations
 Assessment

A. **Target Course Entry Skills:** ACCOUNTING 1, Introductory Accounting I

(For prerequisites/corequisites, list specific skills and/or knowledge necessary for students to succeed in the target class. For advisories, list skills/knowledge which will enrich or deepen the student's knowledge obtained from the course but without which the student may still succeed in the course. Attach additional sheet if necessary. NUMBER EACH SKILL.)

1. Convert decimals to fractions
2. Use formulas for present value, APR (annual percentage rate)

B. **Exit Skills Provided By Prerequisite/Corequisite/Advisory Course or Assessment:**
Course & Number, Title: Business 38, Business Computations

(List specific skills and/or knowledge that are the outcome of the prerequisite/corequisite/advisory course or assessment. For courses already in the curriculum, these should be present in the course objectives in the course outline. Attach additional sheet if necessary. NUMBER EACH SKILL.)

1. Convert decimals to fractions with 95% accuracy
2. Use formulas for PRT, APR and other interest variables
3. Use methods for computing taxes, FICA, SDI, etc.
4. Compute problems for stocks and bonds
5. Learn depreciation methods
6. Complete invoices and compute chain and single discounts.
7. Compute problems for insurance via use of tables
8. Solve problems using charts, graphs, and tables

CONTENT REVIEW SKILLS MATRIX FOR PREREQUISITE VALIDATION

**COURSE & NUMBER, Title: Accounting 1, Introductory Accounting I
Entering Skills of Target Course**

COURSE & NUMBER
Business 38, Business Computations
Exit Skills of Prerequisite Course

	1	2	3	4	5	6	7	8	9
1	X								
2		X							
3									
4									
5									
6									
7									
8									
9									

Comments:

(Include justification for assessments, health and safety, or non-course prerequisites)

Total Number of Matches: 2 (of possible 16) Percent of Matches: 12.5%

(Validation requires at least one match of each target skill with at least one exit skill of the advisory course.)

PARTICIPANTS IN CONTENT REVIEW:

(Signatories should include instructors for both exit and entering skills courses.)

Name: Allison Moore Title: Asst. Professor Initial: AM Date: 04/20/05

Name: _____ Title: _____ Initial: _____ Date: _____

Name: _____ Title: _____ Initial: _____ Date: _____

CERTIFIED BY:

Allison Moore 04/20/04

Initiator Date

Carolyn L. Magee 05/06/04

Department Chairperson Date

Glenn Yoshida 05/28/04

Curriculum Chairperson