

BUAC 066: FUNDAMENTALS OF BOOKKEEPING

Originator

promero

Co-Contributor(s)**Name(s)**

Gerardi, John

Justification / Rationale

Update course to reflect the currently most effective mode of instruction as per outcome assessments.

Effective Term

Fall 2023

Credit Status

Credit - Degree Applicable

Subject

BUAC - Business/Accounting

Course Number

066

Full Course Title

Fundamentals of Bookkeeping

Short Title

BOOKKEEPING

Discipline**Disciplines List**

Accounting

Modality

Face-to-Face

100% Online

Hybrid

Catalog Description

This course covers the essential elements of bookkeeping practice upon which advanced work in other accounting courses is based. Topics include the basic accounting equation, uses of journals and ledgers, preparation of financial statements, adjusting and closing entries, bank account reconciliation, and payroll.

Schedule Description

Emphasizes accounting procedures for small service businesses. Advisory: MATH 060 null

Lecture Units

2

Lecture Semester Hours

36

Lab Units

1

Lab Semester Hours

54

In-class Hours

90

Out-of-class Hours

72

Total Course Units

3

Total Semester Hours

162

Prerequisite Course(s)

Advisory: MATH 065

Required Text and Other Instructional Materials**Resource Type**

Book

Open Educational Resource

No

Author

Christopher Edmonds, Phillip Olds, Mark Edmonds and Jennifer Edmonds

Title

Fundamentals Financial Accounting

Edition

11th

City

New York, NY

Publisher

McGraw Hill

Year

2022

College Level

Yes

ISBN #

9781260786583

Class Size Maximum

45

Requisite Course Objectives

MATH 065-Apply the basic operations to solve application problems that involve integer numbers, decimals, mixed numbers and rational numbers.

MATH 065-Use rounding and estimation to solve problems involving rational numbers, mixed numbers and decimals.

MATH 065-Use the concept of ratio or rate involving both rational numbers, mixed numbers and decimals to determine the solution to a proportion problem.

MATH 065- Determine the solution to equations involving percents by deductive reasoning.

MATH 065-Understand the concept of a variable and how a variable can be used to represent an unknown quantity.

Course Content

1. Basic Concepts
 - a. the purpose of accounting
 - b. the accounting process
 - c. types of ownership structures
 - d. types of businesses
 - e. career opportunities in accounting
2. Analyzing Transactions
 - a. the accounting elements
 - b. the accounting equation
 - c. analyzing business transactions
 - d. effect of transactions on the accounting equation
 - e. preparing financial statement
3. The Double-Entry Framework
 - a. the t-account
 - b. balancing a t-account
 - c. debits and credits
 - d. transaction analysis using debits and credits
 - e. the trial balance
4. Journalizing and posting transactions
 - a. the chart of accounts
 - b. source documents
 - c. the general journal and general ledger
 - d. finding and correcting errors in the trial balance
5. End-of-Period Transactions
 - a. adjusting entries
 - b. the work sheet
 - c. journalizing and posting adjusting entries
 - d. financial statements
 - e. the closing process
 - f. post-closing trial balance
6. Comparison of Accounting Methods: Cash, Modified Cash, and Accrual
7. Accounting for Cash
 - a. reconciling the bank statement
 - b. the petty cash fund
 - c. cash short and over
8. Payroll Accounting
 - a. employee earnings and deductions
 - b. payroll registers and employee earnings records
 - c. journalizing payroll transactions
 - d. employer payroll taxes
 - e. reporting and payment responsibilities
 - f. workers compensation insurance

Lab Content

1. Analyzing Transactions
 - a. the accounting elements
 - b. the accounting equation
 - c. analyzing business transactions
 - d. effect of transactions on the accounting equation
 - e. preparing financial statement
2. The Double-Entry Framework
 - a. the t-account
 - b. balancing a t-account
 - c. debits and credits
 - d. transaction analysis using debits and credits
 - e. the trial balance

3. Journalizing and posting transactions
 - a. the chart of accounts
 - b. source documents
 - c. the general journal and general ledger
 - d. finding and correcting errors in the trial balance
4. End-of-Period Transactions
 - a. adjusting entries
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Course Objectives

Objectives	
Objective 1	Integrate all steps of the accounting cycle.
Objective 2	Perform bank reconciliations.
Objective 3	Calculate basic payroll solutions and make necessary journal entries relating to payroll expenses and liabilities.
Objective 4	Analyze the differences between the 3 basic accounting methods: Cash, modified cash, and accrual.

Student Learning Outcomes

Upon satisfactory completion of this course, students will be able to:	
Outcome 1	Apply Generally Accepted Accounting Concepts and techniques to complete the accounting cycle for a service business.
Outcome 2	Explain the accounting equation and each of its components.
Outcome 3	Explain why ethics are crucial to the accounting profession.

Methods of Instruction

Method	Please provide a description or examples of how each instructional method will be used in this course.
Laboratory	Comprehensive lab project with features to simulate service accounting cycle
Collaborative/Team	Teacher presentation of specific technical problem with student teams developing and presenting potential solutions.
Technology-based instruction	Comparison with simulations on transaction preparation using application
Lecture	Lecture on concepts with teacher demonstration of techniques followed by student lab practice and application to business problem.

Methods of Evaluation

Method	Please provide a description or examples of how each evaluation method will be used in this course.	Type of Assignment
Written homework	Homework assignments designed to measure student understanding of key concepts presented in each chapter and contribute to the overall understanding of the course material. Approximately 3 hours a week.	Out of Class Only
Mid-term and final evaluations	Mid Term and Final Exams	In Class Only
Laboratory projects	Hands on lab project on service accounting cycle. Laboratory not completed in class needs to be completed outside the classroom.	In and Out of Class
Group activity participation/observation	Class Discussion and application exercises.	In Class Only
Tests/Quizzes/Examinations	Each chapter will contain assessments	In Class Only
Computational/problem-solving evaluations	Student performance on computational, problem-solving demonstrations to test the understanding of the interaction and relationship of different components of the subject matter. Student will spend about 1 hour per week outside the classroom, reviewing their accounting principles so they can apply them to their computational problems.	In and Out of Class

Assignments
Other In-class Assignments

1. Attendance of lectures and occasional guest speakers with comprehensive note taking.
2. Examinations of various types such as multiple choice, comprehensive problems and essay.

Other Out-of-class Assignments

1. Readings in the textbook and in recommended supplementary literature.
2. Problem solving assignments.
3. Completion of assigned accounting exercises and problems.

Grade Methods

Letter Grade Only

Distance Education Checklist

Include the percentage of online and on-campus instruction you anticipate.

Online %

50

On-campus %

50

Lab Courses

How will the lab component of your course be differentiated from the lecture component of the course?

Lab activities are clearly labeled and compose a portion (category) of their overall grade

From the COR list, what activities are specified as lab, and how will those be monitored by the instructor?

Lecture component in this class will have a content delivery and exercises that are graded as either correct or not. On the other hand the Lab component will have a research and observation component that students will have to maintain.

How will you assess the online delivery of lab activities?

There is no right or wrong, the end results could be countless and the student will be evaluated in their interpretation of the results. Student will have to use critical thinking to submit reports and feed their observations in the final project presentation.

Instructional Materials and Resources

If you use any other technologies in addition to the college LMS, what other technologies will you use and how are you ensuring student data security?

We will use publisher activities in this course, in addition to the LMS. This platform is hosted by the publishers and is integrated into the LMS through an LTI

If used, explain how specific materials and resources outside the LMS will be used to enhance student learning.

This platform is a necessity to our instruction. The activities are directly related to our course content and are impossible to recreate on our own.

Effective Student/Faculty Contact

Which of the following methods of regular, timely, and effective student/faculty contact will be used in this course?

Within Course Management System:

Discussion forums with substantive instructor participation
Online quizzes and examinations
Private messages
Regular virtual office hours
Timely feedback and return of student work as specified in the syllabus
Video or audio feedback
Weekly announcements

External to Course Management System:

Direct e-mail
Teleconferencing
Telephone contact/voicemail

Briefly discuss how the selected strategies above will be used to maintain Regular Effective Contact in the course.

We will ensure that our instructors provide individualized feedback to all participating students through any one of the listed strategies.

Other Information

MIS Course Data

CIP Code

52.0302 - Accounting Technology/Technician and Bookkeeping.

TOP Code

050200 - Accounting

SAM Code

D - Possibly Occupational

Basic Skills Status

Not Basic Skills

Prior College Level

Not applicable

Cooperative Work Experience

Not a Coop Course

Course Classification Status

Credit Course

Approved Special Class

Not special class

Noncredit Category

Not Applicable, Credit Course

Funding Agency Category

Not Applicable

Program Status

Program Applicable

Transfer Status

Not transferable

Allow Audit

No

Repeatability

No

Materials Fee

No

Additional Fees?

No

Approvals**Curriculum Committee Approval Date**

10/20/2022

Academic Senate Approval Date

10/27/2022

Board of Trustees Approval Date

12/16/2022

Chancellor's Office Approval Date

12/18/2022

Course Control Number

CCC000635040

Programs referencing this courseTurfgrass Management AS Degree (<http://catalog.collegeofthedesert.eduundefined/?key=50>)Air Conditioning Refrigeration AS Degree (<http://catalog.collegeofthedesert.eduundefined/?key=51>)Environmental Horticulture Certificate of Achievement (<http://catalog.collegeofthedesert.eduundefined/?key=90>)Plant Science AS Degree (employment preparation) (<http://catalog.collegeofthedesert.eduundefined/?key=94>)Turfgrass Management Certificate of Achievement (<http://catalog.collegeofthedesert.eduundefined/?key=95>)**Justification for this inactivation request**

Course is not offered anymore.