

**University of Hawaii Maui College
ACC 124 - Principles of Accounting I**

1. **Course Alpha.** Please click on the ? to the right for help.

ACC

2. **Course Number.** Please click on the ? to the right for help.

124

3. **Course Title/Catalog Title.** Please click on the ? to the right for help.

Principles of Accounting I

4. **Number of Credits.** Please click on the ? to the right for help.

3

5. **Contact Hours/Type.** Please click on the ? to the right for help.

- Hour lecture (3)

6. **Course Description.** Please click on the ? to the right for help.

Introduces basic accounting principles and practices for service and/or merchandising types of businesses. Areas include: accounting as an information system, the accounting cycle, financial statements, internal control, current and/or long-term assets, current liabilities and payroll. Special emphasis will be placed upon the practical application of accounting principles.

7. **Pre-Requisites.** Please click on the ? to the right for help.

ENG 19 with grade C or better, or placement at least ENG 22, and MATH 18 with grade C or better or placement at least MATH 82, or consent.

8. **Co-requisites.**

9. **Recommended Preparation.**

10. **Is this a cross-listed course?** Please click on the ? to the right for help.

NO

11. **Reason for Proposal.** Why is this course being proposed or modified? This question requires specific information as part of the explanation. Please click on the ? to the right for help.

Change in course description and student learning outcomes in accordance with UHCC articulation agreement.

12. **Effective Semester and Year.** For new or modified courses, the effective year is one year from the semester proposed. For example, if proposed in Spring 2012, the effective semester is Spring 2013. Please click on the ? to the right for help.

Spring 2016

13. **Grading Method.** What grading methods may be used for this course? Please click on the ? to the right for help.

- Standard (Letter,Cr/NCr,Audit) (0)

14. **Is this course repeatable for credit?** How often can this course be counted toward a degree or certificate? Please click on the ? to the right for help.

NO

15. **Course Student Learning Outcomes (SLOs).** DO NOT ENTER TEXT IN THE TEXT BOX BELOW. Click on the yellow button "COURSE LEARNING OUTCOMES" and enter in that screen. Please click on the ? to the right for help.

Course SLO/Competency	Apply the basic accounting equation	Classify accounts and apply the concepts of debits and credits	Analyze and record business transactions in general and/or special journals utilizing the double	Post transactions from the journal to accounts in the general and subsidiary ledgers	Complete end-of-period worksheet	Prepare financial statements, including Income Statement, Statement of Owner's Equity, and Balance	Journalize and post adjusting and closing entries for service and merchandising companies	Prepare post-closing trial balance	Prepare bank reconciliation report	Explain proper internal control procedures for cash, including petty cash and change	Explain the process of payroll accounting in terms of employee earnings, deductions, and employer responsibilities
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			entry method			Sheet				funds	for taxes, payments and reports.
Complete the accounting cycle, with emphasis on practical application of accounting principles.	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>			
Analyze, record, report and interpret business activities of a service and merchandising organization using current accounting and ethical standards.	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>

Course SLO/PSLO	Demonstrate satisfactory proficiency in the basic fundamental principles of financial and managerial accounting following generally accepted accounting principles with special emphasis on the elements of the accounting cycle; the rules of debit and credit, journalizing and posting, trial balances, adjustments, worksheets, financial statements, and the closing process.	Demonstrates satisfactory proficiency in the basic principles procedures, terminology, and application of income and payroll tax laws.	Demonstrates satisfactory proficiency in hands-on accounting skills for maintaining accounting records using commercial accounting software, and the use of spreadsheets to solve accounting problems.
Complete the accounting cycle, with emphasis on practical application of accounting principles.	<input checked="" type="checkbox"/>		
Analyze, record, report and interpret business activities of a service and merchandising organization using current accounting and ethical standards.	<input checked="" type="checkbox"/>		

16. **Course Competencies. DO NOT ENTER TEXT IN THE TEXT BOX BELOW. Click on the yellow button "COURSE COMPETENCIES/ISSUES/SKILLS" and enter text in that screen. Course competencies are smaller, simpler tasks that connect to and facilitate the SLOs.**

Competency
Apply the basic accounting equation
Classify accounts and apply the concepts of debits and credits
Analyze and record business transactions in general and/or special journals utilizing the double entry method
Post transactions from the journal to accounts in the general and subsidiary ledgers
Complete end-of-period worksheet
Prepare financial statements, including Income Statement, Statement of Owner's Equity, and Balance Sheet
Journalize and post adjusting and closing entries for service and merchandising companies
Prepare post-closing trial balance
Prepare bank reconciliation report

Explain proper internal control procedures for cash, including petty cash and change funds
Explain the process of payroll accounting in terms of employee earnings, deductions, and employer responsibilities for taxes, payments and reports.

17. Recommended Course Content and Timeline. The course content facilitates the course competencies. Course content may be organized by weeks, units, topics or the like.

Content
1-2 weeks: Asset, Liability, Owner's Equity, Revenue and Expense accounts
1-3 weeks: T accounts, Debits and Credits, Trial Balance, and Financial Statements
1-2 weeks: General journal and General Ledger
1-2 weeks: Adjusting Entries and Worksheet
1-2 weeks: Closing Entries and Post-Closing Trial Balance
1-2 weeks: Bank Accounts and Cash Funds
1-2 weeks: Employee Earnings and Deductions, and Employer Taxes and Payments
0-2 weeks: Special Journals, including the Purchase Journal, Sales Journal, Cash Receipts and Cash Payments Journals
1-3 weeks: Journal Entries, Financial Statements, Adjusting and Closing Entries pertaining to a Merchandising Company
0-2 weeks: Special Topics of Interest

18. Program Learning Outcomes. DO NOT ENTER TEXT IN THE TEXT BOX BELOW. Click on the yellow button "PLOs" and enter text in that screen. Program Student Learning Outcomes (PLOs) supported by this course. If you are not a "program" use the Liberal Arts PLOs, view them by clicking on ? icon to the right.

Program SLO
Demonstrate satisfactory proficiency in the basic fundamental principles of financial and managerial accounting following generally accepted accounting principles with special emphasis on the elements of the accounting cycle; the rules of debit and credit, journalizing and posting, trial balances, adjustments, worksheets, financial statements, and the closing process.
Demonstrates satisfactory proficiency in the basic principles procedures, terminology, and application of income and payroll tax laws.
Demonstrates satisfactory proficiency in hands-on accounting skills for maintaining accounting records using commercial accounting software, and the use of spreadsheets to solve accounting problems.

19. College-wide Academic Student Learning Outcomes (CASLOs). FIRST, fill out the CASLO grid located in the UHMC tab above. Click on the HELP icon for tips on determining support for the CASLOs and indicate your choices below by clicking on the box in front of each supported CASLO. NOTE: Our campus does not use the Preparatory Level, Level 1 and Level 2 designations in the chart below.

	Creativity - Able to express originality through a variety of forms.
<input checked="" type="checkbox"/>	Critical Thinking - Apply critical thinking skills to effectively address the challenges and solve problems. <input checked="" type="checkbox"/> Preparatory Level
	Information Retrieval and Technology - Access, evaluate, and utilize information effectively, ethically, and responsibly.
	Oral Communication - Practice ethical and responsible oral communications appropriately to a variety of audiences and purposes.
<input checked="" type="checkbox"/>	Quantitative Reasoning - Synthesize and articulate information using appropriate mathematical methods to solve problems of quantitative reasoning accurately and appropriately. <input checked="" type="checkbox"/> Level 1
	Written Communication - Write effectively to convey ideas that meet the needs of specific audiences and purposes.

GenED SLO
Critical Thinking - Apply critical thinking skills to effectively address the challenges and solve problems.

Quantitative Reasoning - Synthesize and articulate information using appropriate mathematical methods to solve problems of quantitative reasoning accurately and appropriately.

20. Linking. **CLICK ON CHAIN LINK ICON IN UPPER RIGHT HAND CORNER TO BEGIN LINKING.** Please click on the ? to the right for help.

21. Method(s) of delivery appropriate for this course. Please click on the ? to the right for help.

- Cable TV (0)
- Classroom/Lab (0)
- HITS/Interactive TV (0)
- Hybrid (0)
- Online (0)

22. Text and Materials, Reference Materials, and Auxiliary Materials. Please click on the ? to the right for help.

- Scott, Cathy. College Accounting. 12e. Cengage, 2015, 9781285780009.

23. Maximum enrollment. Please click on the ? to the right for help.

25

24. Particular room type requirement. Is this course restricted to particular room type? Please click on the ? to the right for help.

NO

25. Special scheduling considerations. Are there special scheduling considerations for this course? Please click on the ? to the right for help.

NO

26. Are special or additional resources needed for this course? Please click on the ? to the right for help.

No

27. Does this course require special fees to be paid for by students? Please click on the ? to the right for help.

NO

28. Does this course change the number of required credit hours in a degree or certificate? Please click on the ? to the right for help.

No

29. Course designation(s) for the Liberal Arts A.A. degree and/or for the college's other associate degrees. Please click on the ? to the right for help.

Degree	Program	Category
Associate in Arts:	Liberal Arts	LE - Elective
AS:		
AAS:	Accounting	PR - Program Requirement
BAS:		
Developmental/ Remedial:		

Program Requirements in Business Careers, Business Technology, Fashion Technology, and Hospitality and Tourism.

30. Course designation(s) for other colleges in the UH system.

ACC 124 at Hawaii CC, Kauai CC, and Leeward CC

31. Indicate the year and page # of UHMC catalog referred to. For new or modified courses, please indicate the catalog pages that need to be modified and provide a sheet outlining those changes.

2014-2015 pp 30, 37, 91

32. College-wide Academic Student Learner Outcomes (CASLOs). Please click on the HELP icon for more information.

Standard 1 - Written Communication Write effectively to convey ideas that meet the needs of specific audiences and purposes.		
Outcome 1.1 - Use writing to discover and articulate ideas.		0
Outcome 1.2 - Identify and analyze the audience and purpose for any intended communication.		0
Outcome 1.3 - Choose language, style, and organization appropriate to particular purposes and audiences.		0
Outcome 1.4 - Gather information and document sources appropriately.		0
Outcome 1.5 - Express a main idea as a thesis, hypothesis, or other appropriate statement.		0
Outcome 1.6 - Develop a main idea clearly and concisely with appropriate content.		0
Outcome 1.7 - Demonstrate a mastery of the conventions of writing, including grammar, spelling, and mechanics.		0
Outcome 1.8 - Demonstrate proficiency in revision and editing.		0
Outcome 1.9 - Develop a personal voice in written communication.		0
Standard 2 - Quantitative Reasoning Synthesize and articulate information using appropriate mathematical methods to solve problems of quantitative reasoning accurately and appropriately.		
Outcome 2.1 - Apply numeric, graphic, and symbolic skills and other forms of quantitative reasoning accurately and appropriately.		3
Outcome 2.2 - Demonstrate mastery of mathematical concepts, skills, and applications, using technology when appropriate.		3
Outcome 2.3 - Communicate clearly and concisely the methods and results of quantitative problem solving.		0
Outcome 2.4 - Formulate and test hypotheses using numerical experimentation.		0
Outcome 2.5 - Define quantitative issues and problems, gather relevant information, analyze that information, and present results.		0
Outcome 2.6 - Assess the validity of statistical conclusions.		0
Standard 3 - Information Retrieval and Technology. Access, evaluate, and utilize information effectively, ethically, and responsibly.		
Outcome 3.1 - Use print and electronic information technology ethically and responsibly.		0
Outcome 3.2 - Demonstrate knowledge of basic vocabulary, concepts, and operations of information retrieval and technology.		0
Outcome 3.3 - Recognize, identify, and define an information need.		0
Outcome 3.4 - Access and retrieve information through print and electronic media, evaluating the accuracy and authenticity of that information.		0
Outcome 3.5 - Create, manage, organize, and communicate information through electronic media.		0
Outcome 3.6 - Recognize changing technologies and make informed choices about their appropriateness and use.		0
Standard 4 - Oral Communication Practice ethical and responsible oral communications appropriately to a variety of audiences and purposes.		
Outcome 4.1 - Identify and analyze the audience and purpose of any intended communication.		0
Outcome 4.2 - Gather, evaluate, select, and organize information for the communication.		0
Outcome 4.3 - Use language, techniques, and strategies appropriate to the audience and occasion.		0
Outcome 4.4 - Speak clearly and confidently, using the voice, volume, tone, and articulation appropriate to the audience and occasion.		0
Outcome 4.5 - Summarize, analyze, and evaluate oral communications and ask coherent questions as needed.		0
Outcome 4.6 - Use competent oral expression to initiate and sustain discussions.		0

Standard 5 - Critical Thinking Apply critical thinking skills to effectively address the challenges and solve problems.		
Outcome 5.1 - Identify and state problems, issues, arguments, and questions contained in a body of information.		0
Outcome 5.2 - Identify and analyze assumptions and underlying points of view relating to an issue or problem.		0
Outcome 5.3 - Formulate research questions that require descriptive and explanatory analyses.		0
Outcome 5.4 - Recognize and understand multiple modes of inquiry, including investigative methods based on observation and analysis.		0
Outcome 5.5 - Evaluate a problem, distinguishing between relevant and irrelevant facts, opinions, assumptions, issues, values, and biases through the use of appropriate evidence.		2
Outcome 5.6 - Apply problem-solving techniques and skills, including the rules of logic and logical sequence.		2
Outcome 5.7 - Synthesize information from various sources, drawing appropriate conclusions.		0
Outcome 5.8 - Communicate clearly and concisely the methods and results of logical reasoning.		3
Outcome 5.9 - Reflect upon and evaluate their thought processes, value system, and world views in comparison to those of others.		0
Standard 6 - Creativity Able to express originality through a variety of forms.		
Outcome 6.1: Generate responses to problems and challenges through intuition and non-linear thinking.		0
Outcome 6.2: Explore diverse approaches to solving a problem or addressing a challenge.		0
Outcome 6.3: Sustain engagement in activities without a preconceived purpose.		0
Outcome 6.4: Apply creative principles to discover and express new ideas.		0
Outcome 6.5: Demonstrate the ability to trust and follow one's instincts in the absence of external direction		0
Outcome 6.6: Build upon or adapt the ideas of others to create novel expressions or new solutions.		0

33. Additional Information