CATALOG DESCRIPTION OF THE COURSE: [Include the course prefix, number, full title, and units. Provide a course narrative including prerequisites and corequisites. If any of the following apply, include in the description: Repeatability (May be repeated to a maximum of ___ units); time distribution (Lecture ___ hours, laboratory ___ hours); non-traditional grading system (Graded CR/NC, ABC/NC). Follow accepted catalog format.]

ACCT 210 FINANCIAL ACCOUNTING (3 units)
Three hours per week.
Introduction to accounting principles: accumulation, measurement, and evaluation of accounting data. Topics include internal controls, financial statement analysis and interpretation, and use of spreadsheets in accounting applications.

1. Catalog Description of the Course.

2. Mode of Instruction.

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<thead>
<tr>
<th>Units</th>
<th>Hours per Unit</th>
<th>Benchmark Enrollment</th>
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</thead>
<tbody>
<tr>
<td>Lecture</td>
<td>3</td>
<td>1</td>
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<td>Seminar</td>
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<td>Laboratory</td>
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<td>Activity</td>
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3. Justification and Learning Objectives for the Course. (Indicate whether required or elective, and whether it meets University Writing, and/or Language requirements) [Use as much space as necessary]

This is a required course for a Bachelor of Science in Business since the analysis and presentation of accounting and financial information is an essential skill for all business graduates. This course provides an opportunity to explore concepts related to the accuracy, timeliness, measurability, comparability, and relevance of financial and accounting data.

Learning Objectives:
Students who successfully complete this course will be able to:
♦ Comprehend the accounting cycle and the double entry system of accounting for business transactions
♦ Prepare and analyze a variety of business reports, prepared for internal and external use, including the Statement of Financial Position (balance sheet), Statement of Operations (income statement), Statement of Changes in Stockholders’ Equity, and Statement of Cash Flows
♦ Explain in writing and in oral reports what financial accountants do, the information they provide to financial statement users, and the relevance of this information to the internal and external business environments
♦ Identify, conceptualize, and develop solutions for the complex and critical decisions management must face
♦ Communicate logical, reasoned business information to support conclusions about management decisions and business ethics through discussion, writing and oral presentations
♦ Practically apply basic accounting principles and utilize Internet and other tools for performing more in-depth accounting research into Generally Accepted Accounting Principles (GAAP)

4. Is this a General Education Course
If Yes, indicate GE category:
- A (English Language, Communication, Critical Thinking)
- B (Mathematics & Sciences)
- C (Fine Arts, Literature, Languages & Cultures)
- D (Social Perspectives)
- E (Human Psychological and Physiological Perspectives)

NEWCRSFR 9/30/02
5. **Course Content in Outline Form.** [Be as brief as possible, but use as much space as necessary]

   1. Accounting in the Information Age
   2. Financial Statements and Business Transactions
   3. Written/oral report on Financial Accounting Standards Board (FASB) website
   4. Analyzing and Recording Transactions
   5. Accrual Accounting and Financial Statements
   6. Completing the Accounting Cycle
   7. Written/oral report on California Society of Certified Public Accountants website
   8. Accounting for Merchandising Activities
   9. Ethics and Financial Accounting Group Case Study
  10. Merchandise Inventories and Cost of Sales
  11. Written/oral report on American Institute of Certified Public Accountants (AICPA) website
  12. Accounting Information Systems
  14. Internal Control and Cash
  15. Receivables and Short-term Investments
  16. Plant Assets, Natural Resources, and Intangible Assets
  17. Current and Long-term Liabilities
  18. Partnerships and other business entities

6. **Reference**


7. **List Faculty Qualified to Teach This Course.**

   Business Program faculty

8. **Frequency.**
   a. Projected semesters to be offered: Fall __1__ Spring __1__ Summer _____

9. **New Resources Required.**
   a. Computer (data processing), audiovisual, broadcasting needs, other equipment - limited
   b. Library needs - limited
   c. Facility/space needs – classroom space

10. **Consultation.**
    
    Attach consultation sheet from all program areas, Library, and others (if necessary)

11. If this new course will alter any degree, credential, certificate, or minor in your program, attach a program modification.

___________________________________________________  
Proposer of Course    Date