

California University of Pennsylvania
Guidelines for New Course Proposals
University Course Syllabus
Department of Business and Economics
UCC Approval date: 11/19/2019

A. Protocol

Course Name: Financial Accounting
Course Number: ACC 200
Credits: 3
Prerequisites: None
Maximum Class Size (face-to-face): 35
Maximum Class Size (online): 35

B. Objectives of the Course:

Upon completion of the course, students should be able to:

- 1) Adjust and close the accounting records of a company
- 2) Create financial statements and interpret information from reliable sources
- 3) Account for the purchase and sale of inventory using various inventory costing methods
- 4) Identify and apply appropriate accounting controls
- 5) Clarify accounting principles to teammates

C. Catalog Description:

The fundamentals of accounting concepts and procedures for sole proprietors, partnerships and corporations. The interpretation and use of financial statements and other relevant accounting information will be emphasized.

D. Outline of the Course:

- I. Basic accounting equation
- II. Debits and credits
- III. Measuring income
- IV. Adjusting and closing entries
- V. Financial statements
- VI. Accounting cycle
- VII. Accounting for service and merchandising transactions
- VIII. Cash and internal control
- IX. Marketable securities
- X. Receivables
- XI. Inventory
- XII. Plant assets and depreciation
- XIII. Current and long-term liabilities
- XIV. Stockholders' equity

E. Teaching Methodology:

- 1) Traditional Classroom Methodology
Emphasis will be placed on engaging the learner for involvement and active participation in the learning process. Significant class time should be devoted to solving problems and practicing applications in a lab-like format. Other methodology includes, but is not limited to: lecture, case studies, in-class discussions, multi-media presentations, analysis of readings, reflections, individual projects, group projects, peer student comments, and incorporation of Internet resources.
- 2) Online Methodology

includes, but are not limited to: case studies, multi-media presentations, whole class threaded discussions and small group discussions, analysis of readings, reflections, individual projects, group projects, peer student comments, online communication strategies (i.e., email, chat rooms, phone conferences, webinars, etc.), and incorporation of Internet resources. Emphasis will be placed on engaging the learner for involvement and active participation in the learning process. Quality Matters Statement – The online course follows the standards of the Quality Matters rubric.

F. Text

Principles of Financial Accounting, 7th Edition
Jerry J. Weygandt, Paul D. Kimmel, Donald E. Kieso
December 2014, ©2015

or similar/appropriate text chosen by faculty

G. Assessment Activities:

1) Traditional Classroom Assessment

The following are examples of assessment strategies that may be used. Individual instructors may customize different activities.

When taught in the traditional classroom setting:

1. Class Participation
2. Written assignments and papers
3. Exams and/or quizzes
4. Individual projects
5. Class Participation
6. Written assignments and papers
7. Exams and/or quizzes
8. Individual projects
10. Group projects
11. Case studies
12. Article/Book critiques
13. Journal reflections
14. Portfolio development
15. Research development

2) Online Assessment

When taught
online:

1. Written assignments and reports
2. Threaded online discussions
3. Online participation
4. Exams and/or quizzes
5. Individual projects
6. Group projects
7. Case studies
8. Analysis of student work samples
9. Article/Book critiques
10. Journal reflections
11. Portfolio development
12. Research development

In addition to the above assessment activities, this course has a signature assignment, assessing information literacy in the undergraduate program. The link to the signature assignment and grading rubric for the signature assignment is

[signature assignment](#)

H. Accommodations for Students with Disabilities:

OSD

Revised June 2015

STUDENTS WITH DISABILITIES

Students reserve the right to decide when to self-identify and when to request accommodations. Students requesting approval for reasonable accommodations should contact the Office for Students with Disabilities (OSD). Students are expected to adhere to OSD procedures for self-identifying, providing documentation and requesting accommodations in a timely manner.

Students will present the OSD Accommodation Approval Notice to faculty when requesting accommodations that involve the faculty.

Contact Information:

- Location: Carter Hall - G-35
- Phone: (724) 938-5781
- Fax: (724) 938-4599
- Email: osdmail@calu.edu
- Web Site: <http://www.calu.edu/osd>

I. Title IX Syllabus Addendum

Revised January 2018

California University of Pennsylvania Reporting Obligations of Faculty Members under Title IX of the Education Amendments of 1972, 20 U.S.C. §1681, *et seq.*

California University of Pennsylvania and its faculty are committed to assuring a safe and productive educational environment for all students. In order to meet this commitment and to comply with the Title IX of the Education Amendments of 1972 and guidance from the Office of Civil Rights, the University requires faculty members to report incidents of sexual violence shared by students to the University's Title IX Coordinator, Dr. John A. Burnett, Special Assistant to the President for EEEO, Office of Social Equity, South Hall 112, Burnett@calu.edu, 724-938-4014. The only exceptions to the faculty member's reporting obligation are when incidents of sexual violence are communicated by a student during a classroom discussion, in a writing assignment for a class, or as part of a University-approved research project. Faculty members are obligated to report sexual violence or any other abuse of a student who was, or is, a child (person under 18 years of age) when the abuse allegedly occurred to the person designated in the University protection of minors policy.

The University's information regarding the reporting of sexual violence and the resources that are available to victims of sexual violence is set forth at:

- **Office of Social Equity**, South Hall 112, 724-938-4014
 - Social Equity Home Page www.calu.edu/SocialEquity
 - Social Equity Policies www.calu.edu/SEpolicies
 - Social Equity Complaint Form www.calu.edu/SEcomplaint
- **Counseling Center**, Carter Hall G53, 724-938-4056
- **End Violence Center**, Natali Student Center 117, 724-938-5707
- **Student Affairs**, Natali Student Center 311, 724-938-4439
- **Wellness Center**, Carter Hall G53, 724-938-4232

- **Women's Center**, Natali Student Center 117, 724-938-5857
- **Threat Response Assessment and Intervention Team (T.R.A.I.T.) & Dept. of Public Safety & University Police**, Pollock Maintenance Building, 724-938-4299
 - **EMERGENCY:** From any on-campus phone & Dial **H-E-L-P** or go to any public pay phone & **Dial *1**. (*Identify the situation as an emergency and an officer will be dispatched immediately.)

J. Supportive Instructional Materials, e.g. library materials, web sites, etc.

<http://www.aicpa.org/Pages/default.aspx>

Additional Information for Course Proposals

K. Proposed Instructors:

Any faculty deemed qualified by the Business and Economics department.

L. Rationale for the Course:

The role of accounting in business is to help interested parties (internal and external) to make business decisions.

Financial accounting generates some of the key documents, including profit and loss account showing the method of business traded for a specific period and the balance sheet which provides a statement showing mode of trade in business for a specific period. Without these financial documents it would be impossible to run the business or to make decisions regarding the business.

M. Specialized Equipment or Supplies Needed:

None

N. Answer the following questions using complete sentences:

1) Does the course require additional human resources? (Please explain)

No

If Yes, click here to answer Question N1, above.

2) Does the course require additional physical resources? (Please explain)

No

If Yes, click here to answer Question N2, above.

3) Does the course change the requirements in any particular major? (Please explain)

No

If Yes, click here to answer Question N3, above.

4) Does the course replace an existing course in your program? (If so, list the course)

No

If Yes, click here to answer Question N4, above.

5) How often will the course be taught?

Each year

[Click here to add text to qualify your selection for course timing, if necessary.](#)

6) Does the course duplicate an existing course in another Department or College? (If the possibility exists, indicate course discipline, number, and name)

No

[Click here if the answer to Question N6, above is YES. Indicate the other discipline/department and the other course number and name.](#)

O. If the proposed course includes substantial material that is traditionally taught in another discipline, you must request a statement of support from the department chair that houses that discipline.

N/A

P. Please identify if you are proposing to have this course considered as a menu course for General Education. The General Education Committee must consider and approve the course proposal before consideration by the UCC.

No

Q. Approval Form

Provide the Approval Form (Signature Page) with the signatures of your department Chair AND college Dean (electronically).