

EFFECTIVE: SEPTEMBER 2004 CURRICULUM GUIDELINES

Division:	Instructional	Effective Date:		September 2004	
Department / Program Area:	Commerce and Business Admin Office Administration	Revision	Х	New Course	
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		Revised:			
		Date of Previous Revision	n:	2003-09 new course	
		Date of Current Revision:	:	2004-09	
OADM 1338	D:				
	Department / Program Area:	Department / Commerce and Business Admin Program Area: Office Administration	Department / Commer ce and Business Admin Program Area: Office Administration Revision ion(s) Revised: Date of Previous Revision Date of Current Revision	Department / Commerce and Business Admin Program Area: Commerce and Business Admin Revision ion(s) Revised: Date of Previous Revision: Date of Current Revision:	Department / Commer ce and Business Admin Program Area: Office Administration Revision ion(s) C, H, J Revised: Date of Previous Revision: Date of Current Revision: 2003-09 new cour 2004-09

M: Course Objectives / Learning Outcomes

The learner has reliably demonstrated the ability to:

- 1. complete the accounting cycle for a merchandising business.
- 2. perform the accounting activities related to the control of cash.
- 3. perform the accounting activities related to the estimating and recording of bad debts.
- 4. calculate amortization using various methods and record transactions related to capital assets.
- 5. exhibit a high standard of behavior with respect to attendance, punctuality, positive attitude and respect for others.

N: Course Content:

1.

- P: Textbooks and Materials to be Purchased by Students
 - Larson, Jensen, Carroll, <u>Fundamental Accounting Principles-Volume 1</u>, Latest Edition. McGraw-Hill Ryerson.
 - Larson, Jensen, Carroll, <u>Working Papers to Accompany Fundamental Accounting Principles-Volume 1</u>, Latest Edition. McGraw-Hill Ryerson.

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Date: September 2004