Curriculum Details (current date: September 7, 2013)

Proposed By

Proposed by: kfrench

Course Record ID

794

Entry Type

Modify (draft)

Date Created

August 23, 2013

Notes and Special Changes

Stakeholders Consulted

The University of Hawaii System Accounting Instructors, and the University of Hawaii School of Accountancy met and agreed to a common course alignment for the introductory accounting courses. The WCC Math & Business Department discussed and approved the proposed modification on September 6, 2013.

1. Justification

To meet the University of Hawaii system-wide Accounting 201 course number, alpha, title, prerequisites and course description alignment objective, agreed to at the Accounting System-Wide Meeting on September 14, 2012.

2. Course Alpha

ACC

3. Course Number

201
<table>
<thead>
<tr>
<th>4. Course Title (long)</th>
<th>Intro to Financial Accounting</th>
</tr>
</thead>
<tbody>
<tr>
<td>5. Course Title Short</td>
<td></td>
</tr>
<tr>
<td>6. Course Credits</td>
<td>3</td>
</tr>
<tr>
<td>7. Course Credit Upper Range</td>
<td>0</td>
</tr>
<tr>
<td>Repeatable</td>
<td>Will default to 98 (this is how often someone can sign up for the course (not how many times they can apply it to a degree)</td>
</tr>
<tr>
<td>8. Course Description</td>
<td>Introduction to accounting principles and practices used to record and communicate financial information. Analyze methods for valuating assets, liabilities, and equity of an organization.</td>
</tr>
<tr>
<td>9. Course Pre-Requisites</td>
<td>Placement into ENG 100 or equivalent</td>
</tr>
<tr>
<td>10. Course Co-Requisites</td>
<td></td>
</tr>
<tr>
<td>11. Course Recommended Preparation</td>
<td></td>
</tr>
<tr>
<td>12. Contact Hours (lecture, lab, lecture/lab)</td>
<td>3 hours lecture</td>
</tr>
<tr>
<td>13. Department</td>
<td>Mathematics and Business</td>
</tr>
</tbody>
</table>
21. What are the Student Learning Outcomes?

Describe and understand the nature, environment and role of accounting as it relates to individuals, business organizations, and the business community. Analyze, record and report the business activities and transactions of a service and/or merchandising type organization using GAAP. Understand and describe what internal controls are, including its basic components and limitation, and apply internal control activities in the control of cash and merchandising transactions. Apply generally accepted accounting principles (GAAP) in accounting for financial assets and liabilities including, but not limited to, short term financial assets, inventories, long-term assets, and current liabilities.
22. Connection between the Course SLOs and the College's General Education Outcomes

GenEd: Identify information needed in a variety of situations, and access, evaluate, and use relevant information effectively and responsibly.

GenEd: Make judgments, solve problems, and reach decisions using analytical, critical, and creative thinking skills.

23. How does the proposal connect to the college’s strategic plan?

Windward Community College Strategic Outcomes
4.1. Increase by 3% per year the number of degrees awarded, and/or transfers to UH baccalaureate programs that lead to occupations where there is a demonstrated state shortage of qualified workers and where the average wage is at or above the U.S. average ($38,651 YR2006); and 4.5. Increase International (F1) student enrollment by 3% per year.

24. Describe the staff that will be needed

25. Describe the facilities that will be needed, including special rooms

26. Describe any other resources that will be needed

27. How will the staff, facilities, and other resources for the course be secured?

28. Certificates

ASCBus

29. Connection to the AA degree

30. Maximum Credits Towards an AA Degree

3

31. List any similar classes taught at outside of the UH system
32. List any similar classes taught at campuses in the UH System.

33. How, if at all, is the course intended to count in lieu of a course taught at a four-year campus.

34. How, if at all, is the course similar to upper-division courses in the UH System.

35. How does the course articulate with four-year programs (Gen Ed)?

36. List any articulations between this course and any four-year program.

Before Accounting course articulation agreements can be finalized between the UH CC's and UH four years accounting programs, the Intro to Financial Accounting (ACC 201) and the Intro to Managerial Accounting (ACC 202) need to have the same course descriptions at every UH system campus.

End of Proposal