

Spokane Falls Community College
COURSE LEARNING OUTCOMES

Prefix and Course Number:	Acct 103
Course Title:	Fundamental Bookkeeping Procedures
Version Date:	01/21/2020

Course Learning Outcomes

Upon successful completion of the course, the student will be able to:

1. Explain and apply the concepts, conventions, and generally accepted accounting principles which underlie financial accounting and reporting.
2. Summarize accounting transactions and record them in journals using proper formats.
3. Construct basic financial statements: income statement, statement of retained earnings, and balance sheet.
4. Build a bank reconciliation.
5. Discuss ethics and cash controls.