

**Spokane Falls Community College**  
**COURSE LEARNING OUTCOMES**

---

<b>Prefix and Course Number:</b>	<b>ACCT&amp; 201</b>
<b>Course Title:</b>	<b>Principles of Accounting I</b>
<b>Version Date:</b>	<b>11/12/2020</b>

---

**Course Learning Outcomes**

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

1. Articulate the language of business by demonstrating the ability to translate economic events into journal entries and accounting documents using accrual accounting concepts.
2. Analyze and prepare financial statements for service or merchandising companies in accordance to generally accepted accounting principles.
3. Illustrate an understanding of ethics and internal control.