



AGMT 104: AGRICULTURE ACCOUNTING

Proposer:

Name:	Email:
Shannan Cooper	shannanc@cos.edu

Effective Term:

Fall 2025

Does this course use a CA Common Course Number

No

Credit Status:

Credit - Degree Applicable

Subject:

AGMT - Agricultural Management

Course Number:

104

Discipline:

And/Or	(Discipline)
		Agricultural Business and Related Services	
Or		Agricultural Production (Animal science, plant science, beekeeping, aquaculture)	

Catalog Title

Agriculture Accounting

COS Course Description

The study of the principles of financial accounting for the agriculture industry. Introduction to recording financial business activities, financial statement preparation and analysis of financial information applied to agricultural business. Application of these concepts and methods through hands-on projects developing computer-based solutions for an agriculture business.

Method of Instruction:

- Distance Education
- Laboratory
- Lecture and/or Discussion

Course Units/Hours:

Course Units Minimum:

3

Lecture Hours Minimum (week)

3

Lab Hours Minimum (week)

1

Activity Hours Minimum (week)

0

Total Contact Hours Minimum (semester)

70

**Total Outside Hours Minimum (semester)**

105

Total Student Learning Minimum Hours (semester)

175

Repeatability:

No

Open Entry/Exit:

No

Field Trips:

Not Required

Grade Mode:

Standard Letter

TOP Code:

011200 - * Agriculture Business, Sales and Service

SAM Code:

C - Clearly Occupational

Course Content**COS Methods of Evaluation:**

Essay quizzes or exams
 Multiple choice tests
 Problem solving assignments or activities
 Problem solving quizzes or exams
 Project
 Short answer quizzes or exams
 Skill demonstrations
 Written essays or extended papers

COS Course Topics:

COS Course Topics	
1	Importance of record keeping
2	Principles of accounting: single-entry accounting, double-entry accounting, accrual vs. cash basis accounting, and the accounting equation
3	Accounting cycle
4	Financial statements: the income statement, balance sheet, statement of owner's equity, statement of cash flows, other financial reports and analysis of financial statements
5	Asset valuation and depreciation
6	Liabilities and equity: calculating simple interest loans, transactions involving loans and loan payments, determining current principle loan balances, determining interest payable, and determining net worth
7	Practical exercises in developing financial statements and using computer applications as a tool for financial analysis

COS Course Objectives:

COS Course Objectives	
1	Define the uses of agricultural records.
2	Explain the accounting cycle.
3	Define common agricultural accounting terms.
4	Differentiate between cash and accrual accounting systems.
5	Design a chart of accounts for an agricultural business.

6	Demonstrate the principles of accrual accounting by opening, entering transactions, and closing a set of accounting records.
7	Create a balance sheet and income statement.
8	Calculate and analyze ratios of solvency and liquidity for an agricultural business.
9	Properly value asset and liability accounts.

Course Outcomes:

Course Outcomes	
1	Students will be able to calculate depreciation for an agricultural fixed asset.
2	Students will be able to use manual accounting methods to analyze the financial performance and financial position of an agricultural business.
3	Students will be able to use QuickBooks to enter and analyze financial transactions.

Assignments:

Assignment Type:	Details
Reading	Students will be required to read assigned chapters covering class content from the text and be prepared to discuss the reading during class sessions.
Writing	Given a set of financial statements students will have to explain the financial position and performance of an agribusiness.
Homework	Given a list of financial events for an agribusiness students will have to prepare the appropriate journal entries to record the financial transactions.
Lab	Students will utilize the appropriate software to record financial transactions and generate the necessary financial reports and statements.

Representative Texts, Manuals, and/or OER that is equivalent, Other Support Materials:

Texts used by individual institutions and even individual sections will vary. The list of representative texts must include at least one text with a publication date within five (5) years of the course outline approval date.

COS Textbooks or other support materials

Resource Type:	Details
Books	Owens, Glenn. (2022). QuickBooks Online for Accounting. Cengage Learning. 6th Edition.
Books	Wheeling, Barbara. Introduction to Agricultural Accounting. Cengage Learning.
Books	Weygandt, Jerry J and Paul D, Kieso, Donald E Kimmel. Accounting Principles 13th Edition. Wiley, 2018.

Equity Review:

Yes

Transferable to CSU

Yes - Approved

Other Degree Attributes

Degree Applicable
Not a Basic Skills Course

Distance Learning Addendum

AGMT 104 - DLA Approved-11-2023-Fillable Form.pdf

Banner Title:

Agriculture Accounting

Curriculum Committee Approval Date:

04/02/2025



Academic Senate Approval Date:

04/09/2025

District Governing Board Approval Date:

04/21/2025

Course Control Number:

CCC000271025

C-ID:

AG-AB128