

COURSE SYLLABUS



Education That Works For a Lifetime

Course Title:	Basic Accounting	Date submitted:	Spring 2014 (AAC: 14-26)	
Department:	Business and Technology			
Curriculum:	Business Administration/Accounting			
Course Descriptors: Make certain that the course descriptors are consistent with college and Board of Trustees policies, and the current course numbering system.	Course Code: (eg. ACC 101)	ACC*100	Prerequisites:	
	Course Type:	L		None
	A: Clinical B: Lab D: Distance Learning I: Individual/Independent L: Lecture M: Seminar N: Internship P: Practicum U: Studio X: Combined Lecture/Lab Y: Combined Lecture/ Clinical/Lab Z: Combined Lecture/Studio			
	Elective Type:	G	Corequisites:	
	E: English FA: Fine Arts HI: History HU: Humanities LAS: Liberal Arts & Sciences FL: Foreign Language M: Math S: Science SS: Social Science G: General			
	Credit Hours:	3		None
	Developmental: (yes/no)	No		
	Lecture:	3		
	Clinical:	0		
	Lab:	0		
Studio:	0			
Contact Hours:	Other:	0		
	TOTAL:	3		
Class Maximum:	30	Other Requirements:		
Semesters Offered:	F/Sp		None	
Catalog Course Description:	<p>An introduction to basic accounting concepts and principles, with an emphasis on their practical application to recording, classifying, and summarizing financial information that flows within a business enterprise. The accounting cycle is examined; along with such areas as sales, purchases, cash, receivables, and payroll.</p> <p>This course is recommended for all students who wish to pursue a degree in accounting and have not taken accounting courses at the high school or college level. Students who have had prior accounting courses and/or have worked in accounting positions should take ACC 113- Principles of Financial Accounting.</p>			
Topical Outline: List course content in outline format.	<ol style="list-style-type: none"> Accounting Concepts and Procedures Analyzing and Recording Business Transactions Accounting Cycle – Journals, Posting, Trial Balance Accounting Cycle – Adjusting Entries, Adjusted Trial Balance, Financial Statements Accounting Cycle – Adjusting Entries, Closing Entries, Post closing Trial Balance Banking Procedures and Control of Cash Calculating Pay and Payroll Taxes Paying, Recording and Reporting Payroll and Payroll Taxes Sales and Cash Receipts Purchases and Cash Payments Merchandise Company – Prepare a worksheet 			

	12. Merchandise Company – Financial Statements	
<p>Outcomes: Describe measurable skills or knowledge that students should be able to demonstrate as evidence that they have mastered the course content.</p>	<p>Upon successful completion of this course, the student will be able to do the following:</p> <p>COURSE:</p> <ol style="list-style-type: none"> 1. demonstrate an understanding of the accounting cycle, the accounting equation and the impact business transactions have on both 2. identify the different types of business organizations and different types of industries 3. demonstrate an understanding of the adjusting journal entry process and the uses and mechanics of the worksheet 4. demonstrate an understanding of how to generate financial statements from a manual worksheet 5. demonstrate an understanding of a bank statement and prepare bank reconciliations and the necessary journal entries to accurately report cash balances on the general ledger 6. calculate gross payroll, payroll taxes, net payroll and worker's compensation insurance 7. create a personal ePortfolio and upload the Abilities-Based summary assignment 	
	<p>PROGRAM: <i>(Numbering reflects Program Outcomes as they appear in the college catalog)</i></p> <p><u>Business Administration Program</u></p> <ol style="list-style-type: none"> 1. successfully complete the business administration core courses and demonstrate competencies necessary for success in business administration including an understanding of: <ol style="list-style-type: none"> a) the role of accounting and finance in the management of a business enterprise 2. demonstrate the ability to integrate knowledge and apply learned skills for real-world business decision making 3. demonstrate proficiency in the General Education Abilities as they apply to the business professions <p><u>Accounting Option</u></p> <ol style="list-style-type: none"> 1. demonstrate competency in the accounting process/system and generally accepted accounting principles 	
	<p>GENERAL EDUCATION: <i>(Numbering reflects General Education Outcomes as they appear in the college catalog)</i></p>	
	<p>Evaluation: List how the above outcomes will be assessed</p>	<p>Assessment will be based on examinations, papers, and, at the instructor's discretion, quizzes, oral presentations, or group projects.</p>
<p>Instructional Resources: List library (e.g. books, journals, on-line resources), technological (e.g. Smartboard, software), and other resources (e.g. equipment, supplies, facilities) required and desired to teach this course.</p>	<p>Required: Room will require ConVA Media Control System (Computer and multimedia projector)</p>	
<p>Textbook(s)</p>	<p>Textbook: Refer to current academic year printout</p>	