

## COURSE OUTLINE

Marla Lockhart - Date: January 09

DEPARTMENT:	Accounting (ACCT)
CURRICULUM:	Vocational Accounting
COURSE TITLE:	Introduction to Accounting/Bookkeeping
COURSE NUMBER:	ACCT 110
TYPE OF COURSE:	Vocational Preparatory
COURSE LENGTH:	1 quarter
CREDIT HOURS:	5
LECTURE HOURS:	55
LAB HOURS:	0
CLASS SIZE:	28

PREREQUISITES: 1. ASSET: W&R =43, NS=43, SPLE: Combined=61, NS=10. 2. Concurrent enrollment in ACCT 11. 3. Ability to read and understand college-level text. 4. Ability to follow written and verbal instructions. 5. Ability to perform basic math computations (analyze and solve problems) 6. Ability to manage time (for studying)

COURSE DESCRIPTION: Fundamental accounting theory and practice. Covers the complete accounting cycle for service and merchandise enterprises using general and special journals, general and subsidiary ledgers, and payroll

## STUDENT LEARNING OUTCOMES ADDRESSED:

1. Communication - Read and listen actively to learn and communicate.
2. Computation - Use arithmetic and other basic mathematical operations as require by program of study.
3. Human Relations – Use social interactive skills to work in groups effectively
4. Critical Thinking and Problem Solving – Use critical thinking to determine applicable tax criteria.
5. Technology – Use appropriate computer software and hardware for academic and career tasks.
6. Personal Responsibility – Be motivated to learn and meet prescribed academic deadlines. Take pride in one’s work.
7. Information Literacy – Access and evaluate information from a variety of source regarding federal, state and local taxes.

## ACCOUNTING PROGRAM

### Program Outcomes

- 1 Demonstrate understanding of terminology related to accounting. (SLO1.2)
- 2 Access information, analyze and classify source documents. (SLO1.1, 4.1, 5.1 & 7.1)
- 3 Perform basic accounting functions e.g. adjusting closing entries, recording depreciation and transactions using common practices and GAAP (Generally Accepted Accounting Principles). (SLO 2.1, 2.2 & 2.3)
- 4 Prepare basic financial statements. (SLO 2.2 & 7.1)
- 5 Analyze individual components of income statements, balance sheets, and statements of retained earnings/statement of owner's equity. (SLO 4.1 & 7.1)
- 6 Document transactions according to accounting standards and procedures. (SLO 4.1)
- 7 Demonstrate responsibility and honesty in recording and reporting accounting transactions. (SLO 6.3 & 6.4)
- 8 Apply standard English rules in clear, concise and effective business communications. (SLO 1.1 & 1.2)
- 9 Apply mathematical skill to business and banking situations. (SLO 2.1, 2.2 & 2.3).
- 10 Apply computer skills to all forms of business communication including presentation materials and graphics. (SLO 5.1)
- 11 Use office technology for inter and intra office communication. (SLO 1.1, 1.2 & 5.1)
- 12 Identify and manage tasks involved in managing meetings. (SLO 3.1 & 6.5)
- 13 Demonstrate accuracy and skill in handling the telephone. (SLO 1.1, 1.2 & 5.1)
- 14 Demonstrate time management and organization skills. (SLO 6.2 & 7.1)
- 15 Identify and use appropriate resources for problem solving. (SLO 7.1)
- 16 Receive, interpret, and follow both written and verbal instructions. (SLO 1.1)
- 17 Demonstrate proficiency in production of business documents. (SLO 1.2)
- 18 Import graphics, charts and text into business applications. (SLO 2.2)
- 19 Demonstrate flexibility, motivation when faced with change. (SLO 6.1)
- 20 Use the Internet for information searches. (SLO 7.1)

- 21 Create and manage physical and electronic data systems in business applications. (SLO 1.2 & 2.2)
- 22 Adapt to workplace practices and practice appropriate professional conduct. (SLO 6.4 & 6.5 ?)
- 23 Interact effectively with individuals and groups. (SLO 3.1 & 3.2)
- 24 Create and present effective presentations, (with and without software). (SLO 6.3, 7.2 & 5.1)
- 25 Interpret business data. (SLO 2.1, 2.2 & 4.1)
- 26 Demonstrate knowledge of laws and regulations, which affect the US workplace and work force, and an appreciation for ethics in business. (SLO 3.2, 4.1 & 7.2)
- 27 Understand career paths and advancement criteria typical of office occupations. (SLO 6.1, 6.2 & 7.2)
- 28 Create effective spreadsheets that communicate financial and other business information (SLO 5.1 & 2.3)
- 29 Work with others on larger scale projects (SLO 3.1)

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#### GENERAL COURSE OBJECTIVES:

At the end of the course the student will:

1. Demonstrate an understanding of terminology related to accounting careers and understand the career opportunities available.
  - a. Define terminology related to accounting careers.
  - b. Describe how accounting serves as a basis for careers.
  - c. List the differences in the tasks of different accounting workers.
  - d. Know how management and accountants work together to make business decisions.
  - e. Identify careers in accounting.
2. Demonstrate an understanding of basic accounting terminology and concepts for a sole proprietorship.
  - a. Read, write, define, understand, and use accounting terminology.
  - b. Demonstrate the effects of transactions on the accounting equation.
  - c. Read, analyze, and interpret source documents.
  - d. Determine the effect of recording the transaction incorrectly on the trail balance.
  - e. Explain the purpose of adjusting and closing entries.
  - f. Explain the reasons for recording depreciation of assets.
  - g. Explain the differences in types of business ownership.
  - h. Explain the differences between a service and merchandising business.
  - i. Explain the use of credit card sales.
3. Demonstrate accounting procedures used in a sole proprietorship by recording business transactions.
  - a. Diagram transactions through the use of T-Accounts.
  - b. Prepare a Chart of Accounts using proper numerical sequencing.
  - c. Analyze and record transactions in a general journal.
  - d. Analyze and record transactions in a general ledger.
  - e. Update account balances in the general ledger accounts.
  - f. Prepare a trail balance directly from the general ledger and make an organized search for errors if debits do not equal credits.
  - g. Demonstrate the proper correcting technique
  - h. Calculate and record en-of-the-period adjustments.
  - i. Calculate depreciation expense using the straight-line method.
  - j. Prepare a ten-column worksheet, verifying mathematical accuracy.
  - k. Prepare a post-closing trial balance.
  - l. Analyze and record entries directly into special journals.
  - m. Post from special journals to a general ledger.
  - n. Post from general and special journals to a subsidiary ledger.
  - o. Prepare a schedule of accounts receivable and accounts payable.
  - p. Calculate and record transactions relating to the buying and selling of merchandise, including sales tax, freight, discounts, and returns.
  - q. Reconcile a bank statement.
  - r. Prepare journal entries to reconcile the book balance to the bank balance.
  - s. Prepare journal entries to establish and replenish a petty cash fund.
  - t. Prepare journal entries to establish a change fund.
  - u. Complete a comprehensive accounting practice set.

4. Demonstrate good office work habits.
  - a. Regular attendance and promptness
  - b. Timely completion of assignments
  - c. Neatly and accurately prepared financial statements.
5. Demonstrate safety in the work place.
6. Demonstrate a leadership role in class.
  - a. Participation in class activities.
  - b. Involvement in being a leader.
7. Demonstrate understanding of work ethic in organizations.
  - a. Awareness of work ethics.
  - b. Awareness of harassment.

## TOPICAL OUTLINE:

## APPROX. HOURS

I. Introduction	2.0
II. Analyzing business transactions	3.0
III. Analyzing transactions using "T" accounts	4.0
IV. The general journal and general ledger	4.0
V. Adjustments and the worksheet	4.0
VI. Closing entries and the post-closing trial balance	4.0
VII. Mini-practice set I: service business (plus lab)	1.0
VIII. Accounting for sales and accounts receivable	4.0
IX. Accounting for purchases and accounts payable	4.0
X. Cash receipts, cash payments, and banking procedures	5.0
XI. Begin mini-practice set 2: merchandising business	2.0
XII. Payroll computations, records, and payment	4.0
XIII. Payroll taxes, deposits, and reports	4.0
XIV. Accruals, deferrals, and the worksheet	4.0
XV. Financial statements and closing procedures	4.0
XVI. Complete mini-practice set 2: merchandising Business (plus lab)	2.0
Total	55

Originated or Revised BY: Marla Lockhart  
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