

## Administrative Master Syllabus

### Course Information

<b>Course Title</b>	Introduction to Accounting I
<b>Course Prefix, Num. and Title</b>	ACNT 1303 Introduction to Accounting I
<b>Division</b>	Technology and Business
<b>Department</b>	Business Office Technology
<b>Course Type</b>	WECM Course
<b>Course Catalog Description</b>	A study of analyzing, classifying, and recording business transactions in a manual and computerized environment. Emphasis on understanding the complete accounting cycle and preparing financial statements, bank reconciliations, and payroll.
<b>Pre-Requisites</b>	None
<b>Co-Requisites</b>	None

### Semester Credit Hours

<b>Total Semester Credit Hours (SCH): Lecture Hours: Lab/Other Hours</b>	3:2:2
<b>Equated Pay Hours</b>	3
<b>Lab/Other Hours Breakdown: Lab Hours</b>	2
<b>Lab/Other Hours Breakdown: Clinical Hours</b>	0
<b>Lab/Other Hours Breakdown: Practicum Hours</b>	0
<b>Other Hours Breakdown</b>	0

### Approval Signatures

Title	Signature	Date
<b>Division Chair:</b>	David Kucera, Technology & Business Division Chair	03-30-2023



## **Additional Course Information**

**Topical Outline:** Each offering of this course must include the following topics (be sure to include information regarding lab, practicum, and clinical or other non-lecture instruction).

1. Introduction to accounting and business
2. Analyze, journalize, and post transactions
3. The adjusting process
4. Prepare financial statements
5. Completing the accounting cycle
6. Accounting for service businesses
7. Cash and bank reconciliations
8. Payroll
9. Accounting systems

### **Course Learning Outcomes:**

#### **Learning Outcomes – Upon successful completion of this course, students will:**

Define accounting terminology; analyze and record business transactions in a manual and computerized environment; complete the accounting cycle; prepare financial statements; and apply accounting concepts related to cash and payroll; prepare bank reconciliations; and correct accounting errors.

#### **Methods of Assessment:**

Exams  
Homework  
Quizzes  
Final Exam

### **Required text(s), optional text(s) and/or materials to be supplied by the student:**

Required: Most recent edition of College Accounting by Scott.  
Cengage South-Western. It is a bundle with Cengage NOW included.

### **Suggested Course Maximum:**

35

### **List any specific or physical requirements beyond a typical classroom required to teach the course.**

Data projector.



## Wharton County Junior College

**Course Requirements/Grading System:** Describe any course specific requirements such as research papers or reading assignments and the generalized grading format for the course.

Face to face classes:

40% Exams

30% Homework

30% Comprehensive Final Exam

Online classes:

30% Exams

30% Homework

10% Quizzes

20% Comprehensive Final Exam

10% Discussions

The following grading scale will be used to determine grades for the class.

If your score is Your grade is

90% up to 100% ..A

80% up to 89% ....B

70% up to 79% ....C

60% up to 69% ....D

59% or below .....F

### Curriculum Checklist:

**Administrative General Education Course** (from ACGM, but not in WCJC Core) – No additional documents needed.

**Administrative WCJC Core Course.** Attach the Core Curriculum Review Forms

Critical Thinking

Communication

Empirical & Quantitative Skills

Teamwork

Social Responsibility

Personal Responsibility

**WECM Course** -If needed, revise the Program SCANS Matrix and Competencies Checklist