

Administrative Master Syllabus

Course Information

Course Title	Introduction to Accounting I
Course Prefix, Num. and Title	ACNT 1303 Introduction to Accounting I
Division	Technology and Business
Department	Business Office Technology
Course Type	WECM Course
Course Catalog Description	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.
Pre-Requisites	None
Co-Requisites	None

Semester Credit Hours

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

Approval Signatures

Title	Signature	Date
Department Head:	Celine Siewert, Business Office Technology Program Director	06/01/2025
Division Chair:	David Kucera, Technology & Business Division Chair	06/01/2025
VPI:		



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
- Apply accounting concepts related to cash and payroll
- Prepare bank reconciliations
- 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 Heintz.
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.

Online classes:

30% Exams

30% Homework

10% Quizzes

20-25% Comprehensive Final Exam

5-10% 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