

Course Information

Course Title	Introduction to Accounting I
Course Prefix, Num. and Title	ACNT 1303 Introduction to Accounting I
Division	Technology & 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
Prepared by:		
Department Head:		
Division Chair:		
Dean/VPI:		
Approved by CIR:		

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).

- I. Introduction to accounting and business
- II. Analyze, journalize, and post transactions
- III. The adjusting process
- IV. Prepare financial statements
- V. Completing the accounting cycle
- VI. Accounting for service businesses
- VII. Cash and bank reconciliations
- VIII. Payroll
- IX. 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.

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
- 30% Comprehensive Final Exam

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