**Course Title** - Introduction to Accounting I  
**Course Prefix and Number** - ACNT 1303  
**Department** – Business and Office Administration  
**Division** – Technology and Business  
**Course Type**: (check one)  
- [ ] Academic General Education Course (from ACGM – but not in WCJC Core)  
- [X] Academic WCJC Core Course  
- [ ] WECM course (This course is a Special Topics or Unique Needs Course: Y [or N])

**Semester Credit Hours**: Lecture Hours #: Lab/Other Hours #  
3:2:2

**Equated Pay hours for course** - 3

**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.

**Prerequisites/Co-requisites** - None

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**Prepared by** Celine Siewert  
**Date** 5/27/15

**Reviewed by Department Head** Celine Siewert  
**Date** 5/27/15

**Accuracy verified by Division Chair** David Kucera  
**Date** 6/15/2015

**Approved by Dean or Vice President of Instruction** Leigh Ann Collins  
**Date** 12/3/15

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**Purpose**: It is the intention of this Administrative-Master Syllabus to provide a general description of the course, outline the required elements of the course and to lay the foundation for course assessment for the improvement of student learning, as specified by the faculty of Wharton County Junior College, regardless of who teaches the course, the timeframe by which it is instructed, or the instructional method by which the course is delivered. It is not intended to restrict the manner by which an individual faculty member teaches the course but to be an administrative tool to aid in the improvement of instruction.
I. **Topical Outline** – Each offering of this course must include the following topics (be sure to include information regarding lab, practicum, 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

II. **Course Learning Outcomes**

<table>
<thead>
<tr>
<th>Learning Outcomes</th>
<th>Methods of Assessment</th>
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<tbody>
<tr>
<td>Upon successful completion of this course, students will:</td>
<td></td>
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</tbody>
</table>
| 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 | Exams  
Homework  
Quizzes  
Final Exam |

III. **Required Text(s), Optional Text(s) and/or Materials to be Supplied by Student.**

Required: Most recent edition of *College Accounting*, Douglas J. McQuaig and Tracie Nobles. Cengage South-Western. It is a bundle with Cengage NOW included.

IV. **Suggested Course Maximum** - 35

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

   Overhead or data projector

VI. **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.

<table>
<thead>
<tr>
<th>If your score is</th>
<th>Your grade is</th>
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<tbody>
<tr>
<td>90% up to 100%</td>
<td>A</td>
</tr>
<tr>
<td>80% up to 89%</td>
<td>B</td>
</tr>
<tr>
<td>70% up to 79%</td>
<td>C</td>
</tr>
<tr>
<td>60% up to 69%</td>
<td>D</td>
</tr>
<tr>
<td>59% or below</td>
<td>F</td>
</tr>
</tbody>
</table>

VII. Curriculum Checklist

☐ - **Academic General Education Course** (from ACGM – but not in WCJC Core)
   No additional documentation needed

☐ - **Academic WCJC Core Course**
   Attach the Core Curriculum Checklist, including the following:
   - Basic Intellectual Competencies
   - Perspectives
   - Exemplary Educational Objectives

☒ - **WECM Courses**
   If needed, revise the Program SCANS Matrix & Competencies Checklist.