COURSE INFORMATION FORM

DISCIPLINE
Business Administration

COURSE TITLE
Introduction to Accounting

CR.HR 3 LECT HR. 3 LAB HR. CLIN/INTERN HR. CLOCK HR. __________

CATALOG DESCRIPTION
Introduction to the steps of the accounting cycle. Practical background in accounting for professional offices and/or merchandising business.

PREREQUISITES
None

EXPECTED STUDENT OUTCOMES IN THE COURSE

Upon completion of this course, the student will be able to:

1. Define the accounting cycle and identify and differentiate each step in the accounting cycle.
2. Differentiate and calculate financial reports for retail and service organizations.
3. Employ special journals and demonstrate posting to the general ledger.
4. Compute payroll earnings, calculate federal and state withholdings, and summarize payroll tax expenses.
CLASS-LEVEL ASSESSMENT MEASURES
Student accomplishment of expected student outcomes will be assessed using the following measures. (Identify which measures are used to assess which outcomes.)

1. Practice set (2, 3)
2. Financial reports; income statements; statement of changes in owners equity and balance sheets (2)
3. Complete a worksheet (1, 2)
4. General and special journals (1, 3, 4)
5. General ledgers (1, 3, 4)
6. Payroll register (4)
7. Examinations (1)

PROGRAM-LEVEL OUTCOMES ADDRESSED

GENERAL EDUCATION OUTCOMES
Specify which general education outcomes, if any, are substantially addressed by the course by completing the “Course/Program Assessment Matrix” to show the relationships between course and program outcomes and assessment measures.

OCCUPATIONAL PROGRAM OUTCOMES
Specify which occupational program outcomes, if any, are substantially addressed by the course by completing the “Course/Program Assessment Matrix” to show the relationships between course and program outcomes to assessment measures.
Individual instructors may order this outline as fits the needs of their individual courses. In addition, they may place more emphasis on some areas than on others. What is assured is that this particular list is covered in the course. Other topics may be added to a course as the instructor sees fit, and as time and interest allow. An asterisk can be used to mark an item as optional.

I. Analysis of business transactions such as:
   A. Asset, liability, owner equity
   B. Revenue and expense accounts
II. Recording business transactions
III. General journal and general ledger
IV. Worksheet and adjustments
V. Closing entries and posting a closing trial balance.
VI. Financial statements
VII. Payroll accounting
   A. Employee earnings and deductions
   B. Employer taxes, payments and reports