



HLC Accreditation Evidence

- Example: General Accounting Syllabus – Concourse Program

URL:

Office of Origin:

- Vice President of Instruction

Contact(s):

- Vice President of Instruction

ACCT 1602 General Accounting 10041 1

FALL 2022 Section 1 3 Credits 08/17/2022 to 12/08/2022

Meeting Times

Monday and Wednesday

11:00 a.m. - 12:20 p.m.

T103

This class will meet face-to-face. Zoom will only be used for students that have approved it with the instructor in advance.

Contact Information

Kathy Boeger

Instructor/Coordinator Business/Accounting

****Please use the Canvas messaging system (inbox) to contact me about course information and questions.****

Course Description

General Accounting includes the theory and practice associated with double-entry accounting. Special emphasis is placed on the accounting cycle, accounting for control of cash, the voucher system, and payroll accounting.

(General Accounting cannot be substituted for Accounting I.)

Prerequisite(s)

None

Course As Viewed In The Total Curriculum

Accounting is the language of business. Students seeking an associate degree in an area of specialization, e.g., auto mechanics, who may or may not go into business for themselves, find it to their advantage to have a working knowledge of the vocabulary of business and the basic principles and practices associated with business record keeping. Still others, seeking an undergraduate degree in business, by choice enroll in general accounting as a background for the courses that follow in the accounting sequence. General Accounting cannot be substituted for Accounting I in programs requiring Accounting I.

The transferability of all courses will vary among institutions, and perhaps even among departments, colleges, or programs within an institution. Institutional requirements may also change without prior notification. Students are responsible to obtain relevant information from intended transfer institutions to insure that the courses the student enrolls in are the most appropriate set of courses for the transfer program.

Outcomes & Competencies

Barton Community College is committed to the assessment of student learning and to quality education. Assessment activities provide a means to develop an understanding of how students learn, what they know, and what they can do with their knowledge. Results from these various activities guide Barton, as a learning college, in finding ways to improve student learning.

Course Outcomes, Competencies, and Supplemental Competencies:

- A. Explain the purpose and importance of accounting in business practices
 - 1. Identify opportunities in accounting.
 - 2. Explain why ethics are crucial to accounting.
 - 3. Define and interpret the accounting equation and each of its components.
 - 4. Analyze business transactions using the accounting equation.
- B. Analyze and record transactions

1. Explain the steps in processing transactions
 2. Describe source documents and their purpose.
 3. Describe an account and its use in recording transactions.
 4. Describe a ledger and a chart of accounts.
 5. Define debits and credits and explain their role in double-entry accounting.
 6. Record transactions in a journal and post entries to a ledger.
 7. Prepare and explain the use of a trial balance.
- C. Identify and prepare basic financial statements
1. Prepare financial statements from business transactions.
 2. Identify the types of adjustments and their purpose.
 3. Prepare and explain adjusting entries.
 4. Explain and prepare an adjusted trial balance.
 5. Prepare financial statements from an adjusted trial balance.
 6. Prepare a worksheet and explain its usefulness.
- D. Complete a basic accounting cycle
1. Explain why temporary accounts are closed each period.
 2. Identify steps in the accounting cycle.
 3. Describe and prepare closing entries.
 4. Explain and prepare post-closing trial balance.
 5. Describe and prepare closing entries.
 6. Explain and prepare post-closing trial balance.
- E. Explain the need for internal controls and asset management
1. List internal controls for cash receipts and cash payments.
 2. Reconcile a bank statement and record the required journal entries from the reconciliation.
 3. Record journal entries to establish a petty cash fund.
 4. Complete petty cash vouchers, petty cash payments record and reimburse the petty cash fund.
 5. Record the journal entry to establish a change fund.
 6. Record journal entries for transactions involving cash shortages and overages.
- F. Maintain employee payroll and taxation records
1. Recognize the role of income tax laws that affect payroll deductions and contributions.
 2. Calculate total earnings based on an hourly, salary, piece-rate, or commission basis.
 3. Determine deductions from gross pay, such as federal income tax withheld, Social Security tax, and Medicare tax, to calculate net pay.
 4. Complete a payroll register.
 5. Journalize the payroll entry from a payroll register.
 6. Maintain employees' individual earnings record.
 7. Calculate the amount of payroll tax expense and journalize the entry.
 8. Journalize the entry for the deposit of employees' federal income taxes withheld and Federal Insurance Contributions Act (FICA) taxes.
 9. Journalize the entries for the payment of employer's state and federal unemployment taxes.
 10. Journalize the entry for the deposit of employees' state income taxes withheld.

Materials

College Accounting, A Career Approach

- **Author:** Scott, Cathy
- **Publisher:** Cengage Learning
- **ISBN:** 978-0-357-65612-9
- **Availability:** Campus Bookstore

Instructor Policies

1. The instructor assumes that college students are mature adults and that student behavior should reflect this assumption. Students should be attentive in class and courteous to others, and they should not engage in activities that compromise the educational climate of the classroom. Deviation from expected student behavior might result in dismissal of a student from the class.
2. Students should arrive to class prior to the beginning of the class period.
3. Various exercises may be group exercises; however, the completion of written assignments must be the work of individual students.

4. Each student is expected to attend class daily. Time for make-up work is very limited and at times unavailable. As a result, class attendance and participation are extremely important to the learning process.
5. Make-up tests will be given at the discretion of the instructor and only on assigned make-up days.
6. **Late assignments will not be accepted** without prior approval by instructor.
7. **Any classroom activities that are missed will not be available for makeup.**

Attendance Policy

Students are expected to attend class daily. Attendance is a key to success. A portion of the final grade is determined by classroom participation and unscheduled quizzes. Also, students attending in-class sessions must attend in-class unless he/she has *prior* approval from the instructor. All Zoom etiquette guidelines **must be followed** or student will be removed from the class period and will be marked absent.

Students who miss class due to **school activities** must notify the instructor prior to the class session missed or the absence will be counted as unexcused and assignments will not be accepted (those assignments due in class or those due the class period following absence).

Students who miss class due to school activities will be permitted to make up exams as coordinated **in advance** with the instructor. Make-up exams for other absences will be at the discretion of the instructor.

✓ Grading Methods

Course will be taught with a number of different delivery methods including lecture, seminar, student presentations, and collaborative learning. Grading will include formal tests, graded projects, and evaluation of portfolios.

Grading Scale

Any student that violates Barton's Academic Integrity Code and is allowed to continue in the course will not be able to earn an A for the course. The violation will result in a one letter grade deduction from the final course grade earned. A second violation will earn the student an F or XF which will be determined by the instructor. Academic integrity violations include but are not limited to: copying and submitting solutions as assignments or exams, working with others on quizzes and exams, using internet resources on quizzes and exams, submitting someone else's assignments and/or quizzes and exams, etc. All violations will be reported to the Vice-President of Barton Community College. The instructor may also require exam and quiz proctoring at her discretion.

Grades will be established on the following scale:

Grade	Range
A	100 - 90%
B	89 - 80%
C	79 - 70%
D	69 - 60%
F	59% and below

Institutional Policies

Academic Integrity

Academic Integrity is scholarship based on honesty, trust, respect, responsibility, fairness, and courage. Barton Community College pledges to uphold these core values of integrity in all aspects of teaching and learning. Students are the authors of submitted work and shall give credit to outside sources and other's work or ideas.

In all aspects undertaken by students, faculty, staff, and all other stakeholders of Barton Community College, the following pledge applies: On my honor as a Cougar, I am acting with integrity in academics. I am acting per personal and institutional values and refraining from any form of academic dishonesty, and I will not tolerate the academic dishonesty of others.

Acts of academic dishonesty, intended or unintended, are subject to Procedure 2502 [Academic Integrity](#) and may result in the grade of XF. Barton defines an XF grade as failure as a result of a violation of Academic Integrity.

Disability Services

Any student seeking an accommodation under the provisions of the Americans with Disability Act (ADA) is to notify Student Support Services via email at disabilityservices@bartonccc.edu

Student Code of Conduct

The College reserves the right to suspend a student for conduct that is determined to be detrimental to the College educational endeavors as outlined in the College Catalog, Student Handbook, and College Policy & Procedure Manual. (Most up-to-date documents are available on the College webpage.)

Civil Rights Equity & Title IX

Barton Community College adheres to all federal and state civil rights laws, including Title IX, banning discrimination in public institutions of higher education. The College will not discriminate against any employee, applicant for employment, student or applicant for admission on the basis of many protected categories. Please refer to the entire policy at the link below.

Title IX protects against discrimination on the basis of sex, gender, sexual orientation, gender identity, including discrimination due to all forms of sexual harassment and sexual misconduct.

Annually, all enrolled students are provided the opportunity to participate in online Title IX training. The training link is sent to the student's Barton issued email account generally within the first month of enrollment.

Barton's Civil Rights Equity Policy (Policy 1132) is found at: https://docs.bartonccc.edu/policies/1132-Civil_Rights_Equity_Resolution.pdf (https://docs.bartonccc.edu/policies/1132-Civil_Rights_Equity_Resolution.pdf).

Problem Resolution

The College encourages an open and frank atmosphere in which any problem, complaint, suggestion, or question receives a timely response from the appropriate college staff. If a student disagrees with established rules of conduct, policies, practices, or if they feel their rights have been infringed upon, they can express their concern through the problem resolution procedure. No student will be penalized for using the problem resolution procedure, or for voicing a complaint in a timely and business-like manner. Students are directed to the procedure linked below and are advised to pay attention to the limitations of the procedure and the strict adherence to timelines noted.

https://docs.bartonccc.edu/procedures/2615-problem_resolution.pdf (https://docs.bartonccc.edu/procedures/2615-problem_resolution.pdf).

Course Outline

The Beginning - What is accounting? The five classifications of accounts and increasing and decreasing accounts.

Debits and Credits - the language of accounting.

General Journals (journalizing), General Ledgers (posting) and the Trial Balance.

Adjusting entries (updating account balances) and the Worksheet.

Closing entries and the Post-Closing Trial Balance (the last steps of the accounting cycle).

Reviewing the steps of the accounting cycle and review project.

The Accounting Cycle Review Problem Begins.

Completing the Accounting Cycle Review Problem.

Bank Accounts, Cash Funds, Petty Cash and Internal Controls.

Payroll: Calculating Pay and the Payroll Register.

What do employers pay? Employer taxes, reporting and more.

Additional Items

Barton Community College offers tutoring services for many subject areas. For more information click on this link: [Barton Community College Support Services](https://bartonccc.edu/supportservices/tutoring) (<https://bartonccc.edu/supportservices/tutoring>).