

SAN DIEGO COMMUNITY COLLEGE DISTRICT
CONTINUING EDUCATION
COURSE OUTLINE

SECTION I

SUBJECT AREA AND COURSE NUMBER

ACCT 511

COURSE TITLE

ACCOUNTING-BEGINNING

TYPE COURSE

NON-FEE

VOCATIONAL

CATALOG COURSE DESCRIPTION

An introductory course that will prepare the student for entry level employment as an accounting clerk and/or a basis for the further study of accounting. The course includes basic accounting/bookkeeping theory, procedures, and terminology. The accounting cycle is presented in a logical sequence with an introduction to business transactions, general journals, and automated accounting. (FT)

LECTURE/LABORATORY HOURS

80

ADVISORIES

NONE

RECOMMENDED SKILL LEVEL

Eighth (8) grade reading, communicate effectively in the English language, knowledge of general math.

INSTITUTIONAL STUDENT LEARNING OUTCOMES

1. Social Responsibility
SDCE students demonstrate interpersonal skills by learning and working cooperatively in a diverse environment.
2. Effective Communication
SDCE students demonstrate effective communication skills.
3. Critical Thinking
SDCE students critically process information, make decisions, and solve problems independently or cooperatively.

INSTITUTIONAL STUDENT LEARNING OUTCOMES (CONTINUED)

4. Personal and Professional Development

SDCE students pursue short term and life-long learning goals, mastering necessary skills and using resource management and self advocacy skills to cope with changing situations in their lives.

COURSE GOALS

The instructional goals for this course are as follows: to introduce the fundamentals of double-entry accounting, the rules of debit and credit as applied to accounts, the concept of property (assets) and the rights to property (liabilities and owner's equity), and illustrate the methods by which property and property rights are tracked and recorded; to demonstrate the methods that revenue, expenses, and withdrawals augment the basic accounting equation; to provide the potential for enhanced academic and communication skills and the opportunity to perform in a group setting, enabling students to process accounting knowledge with a business-like approach to the subject; to facilitate independent and team problem solving so that students may successfully interact with employers, co-workers, and the public; to provide students with instruction in common business practices, ethics, and integrity; to introduce and relate training to career opportunities in accounting/bookkeeping; assist the student in researching entry-level positions in the accounting field and assist in setting career goals in developing life-long learning skills.

COURSE OBJECTIVES

Upon successful completion, students will demonstrate through practical applications, written and oral communication skills, be able to:

1. Define accounting and other related terms; define the elements of accounting and the accounting equation.
2. Set up an accounting system by preparing a chart of accounts and a balance sheet for a beginning business.
3. Perform subsequent accounting cycle operations, such as journalizing, completing the worksheet, performing adjusting and closing entries, posting period-end transactions, and preparing financial statements.
4. Analyze transactions into debit and credit components and explain how these operations affect owner's equity.
5. Identify the principal difference between the accounting records of a sole proprietorship, a partnership, and a corporation.
6. Apply accounting principles through the use of microcomputers to record a wide range of transactions for a business. Perform a variety of computerized accounting activities, including setting up a new business, entering and posting daily transactions, recording adjusting and closing entries, and financial statements.
7. Describe entry-level positions, advancement-level positions, job duties, educational requirements, and career opportunities in the accounting field. Identify the tasks of various accounting occupations.
8. Demonstrate professional ethics, personal integrity, and good business practices meeting the needs of today's business world. Describe the effect of ethics and other security issues on accounting and business considerations, in general. Apply problem solving techniques to ethical dilemmas that may be encountered in real-life business situations.

SECTION II

COURSE CONTENT AND SCOPE

All sections of the course contain the following:

1. System Description
2. Theory of Operation
3. Component Function
4. Trouble Shooting Procedures
5. Related Terminology

UNIT I

1. Accounting as a Career
 - 1.1. Terminology related to accounting careers
 - 1.2. Occupational opportunities in accounting
 - 1.3. Communication and ethics in the workplace
2. Basic Elements of Accounting
 - 2.1. Related terminology
 - 2.2. The accounting equation
 - 2.3. A balance sheet
 - 2.4. A general journal
 - 2.5. A ledger
 - 2.6. Common accounting practices
3. Analyzing Transactions into Debit and Credit Parts
 - 3.1. Temporary owner's equity accounts
 - 3.1.1. Income accounts
 - 3.1.2. Expense accounts
 - 3.1.3. Drawing accounts
 - 3.2. T-accounts
4. A Journal and the Effects of Business Transactions
 - 4.1. Chart of accounts
 - 4.2. Cash journal
 - 4.3. Finding and correcting errors
5. Posting
 - 5.1. Related accounting principles and practices
 - 5.2. Ledger accounts
 - 5.3. Cash journal to a ledger
 - 5.4. A trial balance from a ledger
 - 5.5. An accounting cycle for a sole proprietorship using a cash journal
6. A Six-Column Work Sheet
 - 6.1. Adjusting entries
 - 6.2. Income and expense transactions
 - 6.3. A work sheet for a sole proprietorship using a cash journal
7. Financial Statements
 - 7.1. An income statement

COURSE CONTENT AND SCOPE (CONTINUED)

- 7.2. A balance sheet
- 7.3. An owner's equity statement
- 7.4. Financial statements for sole proprietorship
- 8. Closing the Ledger
 - 8.1. Closing entries analysis
 - 8.2. Recording and posting closing entries
 - 8.3. A post-closing trial balance
 - 8.4. The end-of-fiscal-period work for a sole proprietorship

UNIT II

- 1. Checking Account and Bank Statement Reconciliation
 - 1.1. Opening a checking account
 - 1.2. Transactions by check
 - 1.3. A bank statement reconciliation
 - 1.4. Bank service charges
 - 1.5. Dishonored checks
- 2. Accounting for a Merchandising Business Organized as a Partnership
 - 2.1. Merchandise purchases and cash payments
 - 2.2. A combination journal
 - 2.3. Sales and cash receipts
 - 2.4. Totaling and proving a combination journal
 - 2.5. Posting to a ledger
 - 2.6. The complete accounting cycle for a partnership
 - 2.6.1. Eight-column worksheet
 - 2.6.2. Financial statements of a partnership
 - 2.6.3. Adjusting and closing entries
 - 2.6.4. End-of-fiscal-period work for a partnership
 - 2.7. Summarizing an accounting cycle for a merchandising business
- 3. Automated Accounting System
 - 3.1. Related terminology
 - 3.2. Automated accounting principles and practices
 - 3.3. Data processing systems
 - 3.4. Preparing a general ledger chart of accounts
- 4. Automated General Ledger Accounting
 - 4.1. Flowcharting procedures
 - 4.2. A chart of accounts and financial statement setup data
 - 4.3. Opening entries
 - 4.4. Transactions and end-of-fiscal-period reports
 - 4.5. Converting from a manual accounting system to an automated general ledger accounting system
 - 4.6. Applying automated general ledger accounting concepts to a business
- 5. Payroll Records
 - 5.1. Related terminology
 - 5.2. Gross earning, payroll deductions, and net earnings
 - 5.3. Recording transactions in a payroll register
 - 5.4. Preparing the payroll

COURSE CONTENT AND SCOPE (CONTINUED)

- 5.5. Employer's payroll taxes
- 5.6. Reporting payroll information to the federal government
- 5.7. Reversing entries for accrued (unpaid) salaries

APPROPRIATE READINGS

Appropriate readings may include, but are not limited to, materials such as textbooks and workbooks, instructor written handouts, accounting simulations, resource manuals, videos, tutorials, on-line assistance, and relevant industry periodicals.

WRITING ASSIGNMENTS

Writing assignments will enable the students to demonstrate understanding of accounting concepts/ procedures and application of proper writing skills. Appropriate assignments may include, but are not limited to: completing assigned exercises and reports, maintaining a notebook or portfolio of class assignments and projects, providing written answers to assigned textbook questions, and performing mathematical calculations as assigned.

OUTSIDE ASSIGNMENTS

Students are expected to spend a minimum of two hours per day outside class in practice and preparation for each day in class. Outside assignments may include, but are not limited to:

1. Reading and studying texts.
2. Simulations.
3. Handouts.
4. Tutorials required for successful completion of accounting tasks.
5. Analyzing and providing written responses to designated assignments.
6. Researching appropriate additional readings.
7. Volunteering for course related projects.

APPROPRIATE ASSIGNMENTS THAT DEMONSTRATE CRITICAL THINKING

Assignments which demonstrate critical thinking may include, but are not limited to, written and oral analysis and evaluation of readings and classroom projects, group or team discussion or readings, lectures, ideas, observation and evaluation of end results in assigned exercises.

EVALUATION

The student's grade will be based on multiple measures of performance. The assessment will measure development of independent critical thinking skills and will include evaluation of the student's ability to:

1. Perform accounting and mathematical calculations as assigned.
2. Apply theory to laboratory assignments, successfully completing the assigned hands-on projects and tests.
3. Perform on written, oral, and practical examinations.

EVALUATION (CONTINUED)

4. Participate in class activities and discussions, as an individual and as a part of a team.
5. Maintain attendance per current policy.

Satisfactory completion of the course requires completion of a culmination activity, which may include, but is not limited to, one of the following:

1. Written report.
2. Classroom presentation.
3. Research project.
4. Industry involvement.

The culminating activity will require the student to use the new skills that he/she acquired during the course.

The student will be evaluated at the end of each unit or when requested by the student. Upon successful completion of each individual course a Certificate of Course Completion will be issued. Upon successful completion of all courses included in the program a Certificate of Program Completion will be issued.

NOTE: In accordance with District Policy, instructors are required to provide the students, in writing, the specific competencies to be demonstrated and the methods and criteria by which they will be evaluated. These methods must be consistent with the course goals/objectives and must be included in a course syllabus and presented to each student.

METHOD OF INSTRUCTION

The primary methods of instruction, may include, but are not limited to: lecture, lab, demonstration, individualized study, tutorials, group or team activities, and audio-visual aids. Other unique instruction requirements such as outside assignments, field trips, guided student job assignments, and guest speakers may also be used. Instruction also includes, individual correction of all workbook material and practice sets.

TEXTS AND SUPPLIES

Texts and other classroom supplements must be current and consistent with contemporary teaching techniques which address academic skills and employer related needs. Texts, handouts, and other teaching supplements must be at an appropriate reading level.

Appropriate text:

Fundamentals of Accounting, Course One, Ross, Hanson, Gilbertson, Lehman & Swanson, Southwestern Publishing Company, latest edition

TEXTS AND SUPPLIES (CONTINUED)

Supplies:

Textbook, workbook, simulations, standardized tests, storage media (disks or flash drive), pens and pencils, 12-inch ruler, handouts.

PREPARED BY Carol Everette DATE 8/24/95

REVISED BY Carol Everette DATE 8/24/96

REVISED BY: Carol Everette DATE 02//2007

REVISED BY Instructional Services/SLO's Added DATE May 30, 2013

Instructors must meet all requirements stated in Policy 3100 (Student Rights, Responsibilities and Administrative Due Process), and the Attendance Policy set forth in the Continuing Education Catalog.

REFERENCES:

San Diego Community College District Policy 3100
California Community Colleges, Title 5, Section 55002
Continuing Education Catalog