

## SYLLABUS

**DIVISION: BUSINESS & ENGINEERING TECHNOLOGIES      DATE: 03/2//2011**  
**CURRICULA IN WHICH COURSE IS TAUGHT:      Office Information Processing**

**COURSE NUMBER AND TITLE:                      ACC 105, Office Accounting**  
**CREDIT HOURS:      HOURS/WK LECTURE:                      3**

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**I. CATALOG DESCRIPTION:** Presents practical accounting. Covers the accounting cycle--journals, ledgers, working papers, closing of books--payrolls, financial statements, accounting forms and practical procedures.

**II. RELATIONSHIP OF THE COURSE TO CURRICULUM OBJECTIVES IN WHICH IT IS TAUGHT:** One of the objectives of the accounting curriculum is that students be able to present the fundamental accounting concepts and principles in a logical, concise and clear manner.

**III. REQUIRED BACKGROUND:** Ability to read, write, add, subtract, multiply, and divide.

### **IV. COURSE CONTENT:**

Accounting Principles and Accruals & Deferrals  
Accounting Cycle and Cash  
Recording Transactions  
Receivables and Payables  
Financial Statements  
Payroll  
Double-entry Accounting  
Accounting for merchandising

### **V. LEARNER OUTCOMES:**

### **VI. EVALUATION**

Define, identify, and understand the relationship between asset, liability, and owner's equity accounts.	In – class test
Analyze the effects of business transactions in accounting equation form.	In – class test
Prepare an income statement, a statement of owner's equity, and a balance sheet.	In – class test
Record transactions in a general journal and post to ledger accounts.	In – class test
Make adjusting entries and prepare a worksheet.	In – class test
Record and post closing entries.	In – class test
Record transactions for sales and purchases for a merchandising business and post to the appropriate ledgers.	In – class test

Record cash receipts and cash payments in special journals.	In – class test
Maintain a checkbook and reconcile a bank statement.	In – class test
Determine gross earnings and deductions and record payroll transactions.	In – class test
Record employer's payroll taxes and prepare required tax returns and reports.	In – class test
Record adjusting entries to accurately reflect the operations of each period.	In – class test
To study accounting procedures for a professional service business and a merchandising business.	In – class test

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### **VII.THE FOLLOWING GENERAL EDUCATION OBJECTIVESWILL BEADDRESSED IN THISCOURSE:**

**Communications**

**Learning Skills**

**Interpersonal Skills and Human Relations**

**Computational Skills**