

Washtenaw Community College Comprehensive Report

ACC 100 Accounting Practices for Business Effective Term: Fall 2013

Course Cover

Division: Business and Computer Technologies

Department: Business

Discipline: Accounting

Course Number: 100

Org Number: 13110

Full Course Title: Accounting Practices for Business

Transcript Title: Accounting Practices for Bus

Is Consultation with other department(s) required: No

Publish in the Following: College Catalog , Time Schedule , Web Page

Reason for Submission: Course Change

Change Information:

Consultation with all departments affected by this course is required.

Course title

Course description

Outcomes/Assessment

Objectives/Evaluation

Rationale: Update course.

Proposed Start Semester: Fall 2013

Course Description: This course introduces students to accounting processes and practices. Emphasis is placed on the systems for purchases and payments, billing and collections, basic bookkeeping and payroll. The class is designed for the non-accounting major. This course is not designed for transfer to four-year colleges. This course was previously ACC 091. The title of this course was previously Fundamentals of Accounting I.

Course Credit Hours

Variable hours: No

Credits: 3

Lecture Hours: Instructor: 45 Student: 45

Lab: Instructor: 0 Student: 0

Clinical: Instructor: 0 Student: 0

Total Contact Hours: Instructor: 45 Student: 45

Repeatable for Credit: NO

Grading Methods: Letter Grades

Audit

Are lectures, labs, or clinicals offered as separate sections?: NO (same sections)

College-Level Reading and Writing

College-level Reading & Writing

College-Level Math

Level 2

Requisites

General Education

Request Course Transfer

Proposed For:

Student Learning Outcomes

1. Record purchases, accounts payable and cash payments.

Assessment 1

Assessment Tool: Practice Set

Assessment Date: Fall 2014

Assessment Cycle: Every Three Years

Course section(s)/other population: 50% of all sections

Number students to be assessed: All students in selected section, with a minimum of one full section.

How the assessment will be scored: Answer key

Standard of success to be used for this assessment: 75% of students will score 75% or higher.

Who will score and analyze the data: Departmental faculty

2. Record sales, accounts receivable and cash receipts.

Assessment 1

Assessment Tool: Practice Set

Assessment Date: Fall 2014

Assessment Cycle: Every Three Years

Course section(s)/other population: 50% of all sections

Number students to be assessed: All students in selected section, with a minimum of one full section.

How the assessment will be scored: Answer key

Standard of success to be used for this assessment: 75% of students will score 75% or higher.

Who will score and analyze the data: Departmental faculty

3. Recognize and apply basic bookkeeping skills.

Assessment 1

Assessment Tool: Practice Set

Assessment Date: Fall 2014

Assessment Cycle: Every Three Years

Course section(s)/other population: 50% of all sections

Number students to be assessed: All students in selected section, with a minimum of one full section.

How the assessment will be scored: Answer key

Standard of success to be used for this assessment: 75% of students will score 75% or higher.

Who will score and analyze the data: Departmental faculty

4. Perform basic payroll functions.

Assessment 1

Assessment Tool: Practice Set

Assessment Date: Fall 2014

Assessment Cycle: Every Three Years

Course section(s)/other population: 50% of all sections

Number students to be assessed: All students in selected section, with a minimum of one full section.

How the assessment will be scored: Answer key

Standard of success to be used for this assessment: 75% of students will score 75% or higher.

Who will score and analyze the data: Departmental faculty

5. Implement cash control procedures.

Assessment 1

Assessment Tool: Practice Set

Assessment Date: Fall 2014

Assessment Cycle: Every Three Years

Course section(s)/other population: 50% of all sections

Number students to be assessed: All students in selected section, with a minimum of one full section.

How the assessment will be scored: Answer key

Standard of success to be used for this assessment: 75% of students will score 75% or higher.

Who will score and analyze the data: Departmental faculty

Course Objectives

1. Record purchases in the purchases journal and accounts payable ledger.
Matched Outcomes
2. Record payments in the cash payments journal and accounts payable ledger.
Matched Outcomes
3. Record sales in the sales journal and accounts receivable ledger.
Matched Outcomes
4. Record cash receipts in the cash receipts journal and accounts receivable ledger.
Matched Outcomes
5. Record transactions in the general journal.
Matched Outcomes
6. Post transactions from the general journal and special journals to the general ledger.
Matched Outcomes
7. Prepare a trial balance and adjusted trial balance.
Matched Outcomes
8. Prepare the financial statements for a sole proprietorship.
Matched Outcomes
9. Compute gross and net earnings of employees and enter in the payroll register.
Matched Outcomes
10. Demonstrate a knowledge of internal control procedures for cash, including preparing a bank reconciliation.
Matched Outcomes

New Resources for Course

Course Textbooks/Resources

Textbooks

Haddock, David, John Price, Michael Farina. *College Accounting*, second ed. New York: McGraw-Hill Irwin, 2012, ISBN: 978-0-07-3396.

Manuals

Periodicals

Software

Equipment/Facilities

Computer workstations/lab

Other: Access to Quickbooks software

Reviewer

Action

Date

Faculty Preparer:

Julianne Davies

Faculty Preparer

Feb 15, 2013

Department Chair/Area Director:

Colette Young

Recommend Approval

Feb 19, 2013

Dean:

Rosemary Wilson

Recommend Approval

Feb 20, 2013

Vice President for Instruction:

