

Master Syllabus

ACC 1100 - Small Business Accounting

Division: Business and Public Services

Department: Accounting

Credit Hour Total: 3.0

Lecture Hrs: 3.0

Date Revised: March 2014

Course Description:

Survey of financial accounting for non-accounting majors. Accounting concepts, financial statements, internal control, cash, and payroll.

General Education Outcomes:

- ▣ Critical Thinking/Problem Solving
- ▣ Computer Literacy

Course Outcomes:

Payroll

Calculate and record payroll and payroll taxes.

Assessment Method: Locally developed exams

Performance Criteria:

Student will earn a 70% or higher.

Assessment Method: Simulations

Performance Criteria:

Student will earn a 70% or higher

Accounting Cycle

Analyze and record business transactions using proper accounting concepts and principles.

Assessment Method: Locally developed exams

Performance Criteria:

Student will earn a 70% or higher.

Assessment Method: Simulations

Performance Criteria:

Student will earn a 70% or higher.

Financial Statements

Prepare and interpret basic financial statements.

Assessment Method: Locally developed exams

Performance Criteria:

Student will earn a 70% or higher.

Assessment Method: Simulations

Performance Criteria:

Student will earn a 70% or higher

Cash

Identify internal control risks related to cash and prepare a bank reconciliation.

Assessment Method: Locally developed exams

Performance Criteria:

Student will earn a 70% or higher.

Assessment Method: Simulations

Performance Criteria:

Student will earn a 70% or higher

Outline:

Accounting Concepts and Procedures
Analyzing and Recording Transactions
Accounting Cycle
Banking and Control of Cash

Payroll

Financial Statements