Course Syllabus

Department: Business

Date: 10/13

I. Course Prefix and Number: BUS 151

   Course Name: Basic Accounting

   Credit Hours and Contact Hours: 3 credit hours, 4 contact hours

   Catalog Description including pre- and co-requisites: supporting data required for grade prerequisite of ‘C’ or higher.

   A study of the principles of business accounting with emphasis on the accounting cycle for the student in the Administrative Professional and Paralegal programs.

   Relationship to Academic Programs and Curriculum including SUNY Gen Ed designation if applicable:

   This is a required course for the following programs: AAS Administrative Professional degree, AAS Paralegal degree, and the Administrative Professional certificate programs.

II. Course Student Learning Outcomes: State the student learning outcome(s) for the course (e.g. Student will be able to identify…)

   Upon completion of this course, the student will be able to:

   - Perform the accounting cycle for a personal service business.
   - Apply the practices of accounting for cash and payroll.
   - Utilize the specials journals associated with accounting for a merchandising business.

   College Learning Outcomes Addressed by the Course: (check each College Learning Outcome addressed by the Student Learning Outcomes)

   □ writing  □ computer literacy
   X oral communications  X ethics/values
   X reading  □ citizenship
   X mathematics  □ global concerns
   X critical thinking  □ information resources

III. Assessment Measures (Summarize how the college and student learning outcomes will be assessed): For each identified outcome checked, please provide the specific assessment measure.
<table>
<thead>
<tr>
<th>List identified College Learning Outcomes(s)</th>
<th>Specific assessment measure(s)</th>
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</thead>
<tbody>
<tr>
<td>eg: writing</td>
<td>eg: student will complete a research paper</td>
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<tr>
<td>Oral Communications</td>
<td>Discussions of materials from the textbook and lectures assess oral communications.</td>
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<tr>
<td>Reading, mathematics, and critical thinking</td>
<td>Tests, quizzes, assignments, and a project assess reading, mathematics, and critical thinking.</td>
</tr>
<tr>
<td>Ethics/Values</td>
<td>Assignments and the project assess ethics/values.</td>
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**IV. Instructional Materials and Methods**

**Types of Course Materials:**
- Textbook and working papers/study guide
- Calculator

**Methods of Instruction (e.g. Lecture, Lab, Seminar …):**
- Lecture
- In-class activities
- Project
- Discussions

**V. General Outline of Topics Covered:**
The following represents the various topics to be covered in the course:
- I. Introduction to Accounting
- II. Analyzing Transactions: The Accounting Equation
- III. The Double Entry Framework
- IV. Journalizing and Posting Transactions
- V. Adjusting Entries and the Work Sheet
- VI. Depreciation Methods
- VII. Financial Statements and the Closing Process
- VIII. Statement of Cash Flows
- IX. Accounting for Cash
- X. Payroll Accounting: Employee Earnings and Deductions
- XI. Employer Taxes and Reports
- XII. Accounting for a Professional Service Business
- XIII. Accounting for Sales and Cash Receipts
- XIV. Accounting for Purchases and Cash Payments