**BARTON COMMUNITY COLLEGE**

**COURSE SYLLABUS**

1. **GENERAL COURSE INFORMATION**

Course Number: ACCT 1602   
Course Title: General Accounting   
Credit Hours: 3  
Prerequisite: None  
Division and Discipline: Workforce Training and Community Education, Business  
Course Description: General Accounting includes the theory and practice associated with double-entry accounting. Special emphasis is placed on the accounting cycle, accounting for control of cash, the voucher system, and payroll accounting.

(General Accounting cannot be substituted for Accounting I.)

1. **INSTRUCTOR INFORMATION**
2. **COLLEGE POLICIES**

Students and faculty of Barton Community College constitute a special community engaged in the process of education. The College assumes that its students and faculty will demonstrate a code of personal honor that is based upon courtesy, integrity, common sense, and respect for others both within and outside the classroom.

Plagiarism on any academic endeavors at Barton Community College will not be tolerated. The student is responsible for learning the rules of, and avoiding instances of, intentional or unintentional plagiarism. Information about academic integrity is located in the Student Handbook.

The College reserves the right to suspend a student for conduct that is determined to be detrimental to the College educational endeavors as outlined in the College Catalog, Student Handbook, and College Policy & Procedure Manual. (Most up-to-date documents are available on the College webpage.)

Any student seeking an accommodation under the provisions of the Americans with Disability Act (ADA) is to notify Student Support Services via email at [disabilityservices@bartonccc.edu](mailto:disabilityservices@bartonccc.edu).

1. **COURSE AS VIEWED IN THE TOTAL CURRICULUM**

Accounting is the language of business. Students seeking an associate degree in an area of specialization, e.g., auto mechanics, who may or may not go into business for themselves, find it to their advantage to have a working knowledge of the vocabulary of business and the basic principles and practices associated with business record keeping. Still others, seeking an undergraduate degree in business, by choice enroll in general accounting as a background for the courses that follow in the accounting sequence. General Accounting cannot be substituted for Accounting I in programs requiring Accounting I.

Transferability varies among institutions, and perhaps even among departments, colleges, or programs within an institution. Also, these requirements may change from time to time and without notification. Therefore, it shall be the student’s responsibility to obtain relevant information from intended transfer institutions during his/her tenure at Barton County Community College to insure that he/she enrolls in the most appropriate set of courses for transferability.

1. **ASSESSMENT OF STUDENT LEARNING**

Barton Community College is committed to the assessment of student learning and to quality education. Assessment activities provide a means to develop an understanding of how students learn, what they know, and what they can do with their knowledge. Results from these various activities guide Barton, as a learning college, in finding ways to improve student learning.

Course Outcomes, Competencies, and Supplemental Competencies:

1. Explain the purpose and importance of accounting in business practices
   1. Identify opportunities in accounting.
   2. Explain why ethics are crucial to accounting.
   3. Define and interpret the accounting equation and each of its components.
   4. Analyze business transactions using the accounting equation.
2. Analyze and record transactions
   1. Explain the steps in processing transactions
   2. Describe source documents and their purpose.
   3. Describe an account and its use in recording transactions.
   4. Describe a ledger and a chart of accounts.
   5. Define debits and credits and explain their role in double-entry accounting.
   6. Record transactions in a journal and post entries to a ledger.
   7. Prepare and explain the use of a trial balance.
3. Identify and prepare basic financial statements
   1. Prepare financial statements from business transactions.
   2. Identify the types of adjustments and their purpose.
   3. Prepare and explain adjusting entries.
   4. Explain and prepare an adjusted trial balance.
   5. Prepare financial statements from an adjusted trial balance.
   6. Prepare a worksheet and explain its usefulness.
4. Complete a basic accounting cycle
   1. Explain why temporary accounts are closed each period.
   2. Identify steps in the accounting cycle.
   3. Describe and prepare closing entries.
   4. Explain and prepare post-closing trial balance.
   5. Describe and prepare closing entries.
   6. Explain and prepare post-closing trial balance.
5. Explain the need for internal controls and asset management
   1. List internal controls for cash receipts and cash payments.
   2. Reconcile a bank statement and record the required journal entries from the reconciliation.
   3. Record journal entries to establish a petty cash fund.
   4. Complete petty cash vouchers, petty cash payments record and reimburse the petty cash fund.
   5. Record the journal entry to establish a change fund.
   6. Record journal entries for transactions involving cash shortages and overages.
6. Maintain employee payroll and taxation records
   1. Recognize the role of income tax laws that affect payroll deductions and contributions.
   2. Calculate total earnings based on an hourly, salary, piece-rate, or commission basis.
   3. Determine deductions from gross pay, such as federal income tax withheld, Social Security tax, and Medicare tax, to calculate net pay.
   4. Complete a payroll register.
   5. Journalize the payroll entry from a payroll register.
   6. Maintain employees’ individual earnings record.
   7. Calculate the amount of payroll tax expense and journalize the entry.
   8. Journalize the entry for the deposit of employees’ federal income taxes withheld and Federal Insurance Contributions Act (FICA) taxes.
   9. Journalize the entries for the payment of employer’s state and federal unemployment taxes.
   10. Journalize the entry for the deposit of employees’ state income taxes withheld.
7. **INSTRUCTOR’S EXPECTATIONS OF STUDENTS IN CLASS**
8. **TEXTBOOKS AND OTHER REQUIRED MATERIALS**
9. **REFERENCES**
10. **METHODS OF INSTRUCTION AND EVALUATION**
11. **ATTENDANCE REQUIREMENTS**
12. **COURSE OUTLINE**