

OAKTON COMMUNITY COLLEGE  
Generic Course Syllabus

I.	<u>Course Prefix</u>	<u>Course Number</u>	<u>Course Name</u>	<u>Credit</u>	<u>Lecture</u>	<u>Lab</u>
	ACC	100	Small Business Accounting Procedures	3	3	0

II. Prerequisite:

None

III. Course Description

Course introduces accounting concepts and procedures relating to small business. Content includes basic overview of accounting cycle, data entry using manual and computerized systems, analysis and use of financial statement data. Course does not substitute for ACC 153, Principles of Financial Accounting. ACC 100 is an option for Oakton accounting majors and may be counted toward A.A.S. in Accounting, Accounting Associate certificate, or the Income Tax Preparation certificate, if taken prior to ACC 153.

IV. Learning Objectives

To prepare students to demonstrate the understanding of, and ability to solve problems re:

- A. The accounting cycle.
- B. Journal entries using manual and computerized accounting systems.
- C. Other Accounting concepts including cash management, billing, and budgeting.
- D. Basic concepts re: analysis and use of financial statement data.

V. Academic Integrity

Students and employees at Oakton Community College are required to demonstrate academic integrity and follow Oakton's Code of Academic Conduct. This code prohibits:

- cheating,
- plagiarism (turning in work not written by you, or lacking proper citation),
- falsification and fabrication (lying or distorting the truth),
- helping others to cheat,
- unauthorized changes on official documents,
- pretending to be someone else or having someone else pretend to be you,
- making or accepting bribes, special favors, or threats, and
- any other behavior that violates academic integrity.

There are serious consequences to violations of the academic integrity policy. Oakton's policies and procedures provide students a fair hearing if a complaint is made against you. If you are found to have violated the policy, the minimum penalty is failure on the assignment and, a disciplinary record will be established and kept on file in the office of the Vice President for Student Affairs for a period of 3 years.

Details of the Code of Academic Conduct can be found in the Student Handbook.

VI. Outline of Topics and Assignment

- A. The accounting equation
- B. Financial statements
- C. Double entry system
- D. Journalizing and posting
- E. Trial balance and financial statements
- F. Completing the accounting cycle
- G. Cash management
- H. Basic budgeting concepts
- I. Introduction to the analysis and use of financial statement data

VII. Methods of Instruction

In Example --

- A. Lecture and Discussion
- B. Working Problems and Reviewing Solutions
- C. Collaborative Projects
- D. Case Problems

VIII. Course Practices Required

In example --

Students must perform on a college level in reading, writing, problem solving, and oral presentation.

IX. Instructional Materials

In example --

- A. Text: Corporate Financial Accounting, 7th Ed., Warren, Reeve and Fess, Southwestern Publishing Co., 2001\*
- B. Computerized General Ledger Software\*

*\*Please consult with your individual instructor before purchasing any textbook as price and editions may change after this posting.*

X. Methods of Evaluating Student Progress

In example --

- A. Four Tests (100 pts each)  
Final Exam (200 points)  
Homework (6 points each)  
Quizzes (10 points each)  
Projects/Cases (50 points each)  
Attendance is considered if a student is between grades.
- B. A point scale based on total possible points.  
90 - 100% = A  
80 - 89% = B  
70 - 79% = C  
60 - 69% = D  
59% & below F

XI. Other Course Information

If you have a documented learning, psychological, or physical disability, you may be entitled to reasonable academic accommodations or services. To request accommodations or services, contact the ASSIST office in the Learning Center. All students are expected to fulfill essential course requirements. The College will not waive any essential skills or requirements of a course or degree program.

Effective beginning term Spring 2008 ending term \_\_\_\_\_  
(term year) (term year)

Syllabus prepared by: Jay Cohen Date: 1/10/08

Reviewed by Dept/Program chair: Jay Cohen Date: 1/10/08

Approved by Dean: Bradley P. Wooten Date: January 2008