

## Collin College - Continuing Education COURSE SYLLABUS

### COURSE INFORMATION

**Course Number:** ACNT 7035

**Course Title:** Basic Bookkeeping

**Course Description:** This course gives the student an opportunity to understand how to keep books for a small business easily and accurately. It does not assume the use of any accounting software, thus the student learns firsthand the transactions needed to keep a company's books.

**Suggested Course Prerequisite(s):** N/A

**Course Resources:** Textbook (optional)

**Student Learning Outcomes:**

Upon completion of the course you should be able to:

Analyze common business transactions and determine the appropriate accounts to debit or credit

Journalize transactions

Post transactions from the journal to the ledger

Prepare a trail balance

Recognize the need for adjusting entries and journalize and post the required adjustments

Prepare an income statement, statement of owner's equity and a balance sheet

Understand a cash flow statement

Journalize and post closing entries at the end of an accounting period

Prepare the post-closing trial balance

Prepare payroll entries

Understand implications of using

computerized accounting system

Prepare a bank reconciliation

Properly setup and use a petty cash account

Complete Horizontal and Vertical Analysis

with Financial Statements

Calculate various Financial Ratios

**Certification Notes:**

**Next course recommendation:**

**Refund Policy:** Please refer to [www.collin.edu/ce/inforegistrar.html](http://www.collin.edu/ce/inforegistrar.html) for our refund policy. No refunds after the start time of the first class.

**Americans with Disabilities Act:** Collin College will adhere to all applicable federal, state and local laws, regulations and guidelines with respect to providing reasonable accommodations as required to afford equal opportunity. It is the student's responsibility to contact the ACCESS office, SCC-D140 or 972.881.5898 (V/TTD: 972.881.5950) to arrange for appropriate accommodations. See the current *Collin Student Handbook* for additional information.

**Course Sessions:** Listed are guidelines to indicate all topics that will be covered during your course. Do not plan your personal calendar based on these sessions. Your instructor will give you a calendar for your class that will indicate specific topics, assignments, and days.

**Lesson Plan – by week or session:**

**Session 1** - Basic Accounting Review, Working with the Accounting Cycle, Journal entries and T-Accounts

**Session 2** – Adjusting Entries, Financial Statements & Closing Entries,

**Session 3** - Computerized Systems, Cash & Payroll, Financial Statement Analysis

**Session 4** - Accounting Practice Set

**Method of Evaluation:** Unless otherwise stated, course completion is evaluated on the basis of attendance. Students must be in attendance 90% of each course in a certificate series for successful completion and to earn a certificate as specified.