

North Central Michigan College

NCMC MASTER COURSE SYLLABUS FOR YEARS 2001-2003

DIVISION/AREA: Business and Technology

DEPARTMENT:

DIVISION DIRECTOR: Robert J. Marsh, Ph.D., P.E.

ORIGINATOR:

DEAN OF INSTRUCTION: Timothy Dykstra, Ph.D.

TOTAL HOURS OF INSTRUCTION: 3 LECTURE: 3 LAB: 0 TOTAL CONTACT HOURS: 52.80

COURSE NUMBER: B 111

CREDIT HOURS: 3

COURSE TITLE: Accounting Procedures

TRANSFERABLE YES: NO: X TO:

PREREQUISITE(S)/COREQUISITE(S)/ADVISORY: None

CATALOG DESCRIPTION:

A beginning course in accounting for the non-accounting student. The theory and practice of modern double-entry accounting systems and procedures are highlighted with special emphases on developing and understanding of basic financial records and applying elementary accounting concepts to business situations.

GENERAL EDUCATION OUTCOMES:

- Think critically and analytically
 - Select and use mathematical tools for problem solving and decision making
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COURSE OBJECTIVES & OUTCOMES:

Upon successful completion of the course the student will be able to:

1. Set up a complete accounting system for a small service business
2. Record business transactions and adjusting entries
3. Prepare simple financial statements
4. Make use of simple ratios for analysis

METHODS OF INSTRUCTION: Lecture, in class exercises, homework assignments

Assignments: Assignments will be given at most class meetings. Assignments may include reading, exercises, problems, and/or test preparation. We will attempt to cover one chapter each week depending on the length and difficulty of the material. If class is cancelled for any reason the student is to read the next chapter for the following week.

METHODS OF EVALUATION:

Homework-20% of final grade

Four tests each 20% of final grade

REQUIRED TEXTS: College Accounting 7th edition , McQuaig and Bille
Workbook: Working Papers with Study Guide 1-14

OPTIONAL SUPPLEMENTARY MATERIALS: None

Reasonable accommodations may be provided for students with documented physical, sensory, cognitive, systemic, and/or psychiatric disabilities. Please contact the Education Opportunity Program (EOP) at (231) 348-6687 to arrange services for this course.

TIME ALLOWANCE AND SEQUENCE OF INSTRUCTION:

Tests will be conducted approximately as follows:

1. Chapters 1,2,& 3
2. Chapters 4& 5 (take home)
3. Chapters 7,8,& 9 (take home)
4. Chapters 10,13,14,&appendices C,D,&E

NCMC CURRICULUM/COURSE OUTLINE
COURSE TITLE AND NUMBER:

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APPROVED FOR ADOPTION BY THE CRD/AP COMMITTEE ON _____