



# Wayne County Community College District

## COURSE SYLLABUS

### ACC 100 Introduction to Accounting

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**CREDIT HOURS:** 3.00

**CONTACT HOURS:** 45.00

**COURSE DESCRIPTION:**

This course is an introduction to the fundamental accounting techniques as related to small business firms. The accounting equation and account classification, journalizing, posting, adjustments and preparation of financial statements. For students desiring a single course in accounting or for students who need to strengthen a limited background prior to pursuing ACC 110.

**PREREQUISITES:** NONE

**EXPECTED COMPETENCIES:**

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

- The basic accounting equation.
- The rules of Debit and credit and Using T Accounts.
- Use of the General Journal and the General Ledger, Journalizing and posting.
- Adjusting entries, closing entries and the preparation of financial statements.
- Accounting for merchandise purchases, sales, and payroll accounting.
- Cash receipts and disbursements and bank reconciliation.

**ASSESSMENT METHODS:**

Student performance may be assessed by examination, quizzes, case studies, oral conversation, group discussion, oral presentations. The instructor reserves the option to employ one or more of these assessment methods during the course.

**GRADING SCALE:**

90%-100% = A  
80%-89.9% = B  
70%-79.9% = C  
60%-69.9% = D  
<60% = E