

ARIZONA WESTERN COLLEGE
SYLLABUS

ACC 100 INTRODUCTION TO ACCOUNTING

Credit Hours: 3 Lec 3

PREREQUISITE: None

COURSE DESCRIPTION

An introductory accounting course exposing students to fundamental accounting concepts, principals, assumptions, and constraints through the accounting cycle.

1. COURSE GOALS

- 1.1 Understand the accounting equation as each element relates to debits and credits
- 1.2 Analyze and journal economic activity
- 1.3 Understand the method to post journals to appropriate ledgers
- 1.4 Differentiate between cash and accrual basis of accounting
- 1.5 Complete the accounting cycle and prepare financial statements
- 1.6 Provide internal controls for cash accounts
- 1.7 Prepare payroll transactions for a company including regulatory reporting to state and federal entities
- 1.8 Journal transactions involving a merchandising business using perpetual and periodic inventory systems

2. OUTCOMES

Upon satisfactory completion of this course, students will be able to:

- 2.1 apply economic transactions to the accounting equation.
- 2.2 analyze and journal economic activity.
- 2.3 post journals to appropriate ledgers.
- 2.4 journal transactions applying either cash or accrual basis of accounting.
- 2.5 prepare financial statements after completing the accounting cycle.
- 2.6 complete a bank reconciliation for a cash account.
- 2.7 process payroll transactions in accordance to state and federal regulations.
- 2.8 understand the difference between periodic and perpetual journal transactions in a merchandising business.

3. METHODS OF INSTRUCTION

- 3.1 Lecture
- 3.2 Videos
- 3.3 Class discussion
- 3.4 Class problems

4. LEARNING ACTIVITIES

- 4.1 Chapter reading
- 4.2 Lecture
- 4.3 Class discussions
- 4.4 Lab problems
- 4.5 Homework
- 4.6 Comprehensive problem

5. EVALUATION

- 5.1 Exams or quizzes
- 5.2 Homework
- 5.3 Comprehensive problem

6. STUDENT RESPONSIBILITIES

- 6.1 Under AWC Policy, students are expected to attend every session of class in which they are enrolled.
- 6.2 If a student is unable to attend the course or must drop the course for any reason, it will be the responsibility of the student to withdraw from the course. Students who are not attending as of the 45th day of the course will be withdrawn by the instructor. If the student does not withdraw from the course and fails to complete the requirements of the course, the student will receive a failing grade.
- 6.3 Americans with Disabilities Act Accommodations: Arizona Western College provides academic accommodations to students with disabilities through AccessABILITY Resource Services (ARS). ARS provides reasonable and appropriate accommodations to students who have documented disabilities. It is the responsibility of the student to make the ARS Coordinator aware of the need for accommodations in the classroom prior to the beginning of the semester. Students should follow up with their instructors once the semester begins. To make an appointment call the ARS front desk at (928) 344-7674 or ARS Coordinator at (928) 344-7629, in the College Community Center (3C) building, next to Advising.
- 6.4 Academic Integrity: Any student participating in acts of academic dishonesty—including, but not limited to, copying the work of other students, using unauthorized “crib notes”, plagiarism, stealing tests, or forging an instructor’s signature—will be subject to the procedures and consequences outlined in AWC’s Student Code of Conduct.
- 6.5 Texts and Notebooks: Students are required to obtain the class materials for the course.
- 6.6 Arizona Western College students are expected to attend every class session in which they are enrolled. To comply with Federal Financial Aid regulations (34 CFR 668.21), Arizona Western College (AWC) has established an Attendance Verification process for “No Show” reporting during the first 10 days of each semester. Students who have enrolled but have never attended class may be issued a “No Show” (NS) grade by the professor or instructor and receive a final grade of “NS” on their official academic record. An NS grade may result in a student losing their federal financial aid.
For online classes, *student attendance in an online class is defined as the following* (FSA Handbook, 2012, 5-90):
 - Submitting an academic assignment
 - Taking an exam, an interactive tutorial or computer-assisted instruction
 - Attending a study group that is assigned by the school
 - Participating in an online discussion about academic matters
 - Initiating contact with a faculty member to ask a question about the academic subject studied in the course