

College of San Mateo
Official Course Outline

1. **COURSE ID:** ACTG 100 **TITLE:** Accounting Procedures
Units: 3.0 units **Hours/Semester:** 48.0-54.0 Lecture hours; and 96.0-108.0 Homework hours
Method of Grading: Letter Grade Only
2. **COURSE DESIGNATION:**
Degree Credit
Transfer credit: CSU; UC
3. **COURSE DESCRIPTIONS:**
Catalog Description:
Study of the fundamentals of accounting and the skills required to perform the bookkeeping for a small business. Topics include the accounting cycle, preparation of journals, ledgers, adjusting journal entries, and financial statements; the sales cycle, purchasing cycle, payroll, and bank reconciliations. ACTG 100 provides an important foundation for ACTG 121.
4. **STUDENT LEARNING OUTCOME(S) (SLO'S):**
Upon successful completion of this course, a student will meet the following outcomes:
 1. Discuss the terminology, concepts, principles, and ethics used in accounting procedures.
 2. Using the proper formats, perform the calculations and explain the steps to solve accounting procedures problems.
5. **SPECIFIC INSTRUCTIONAL OBJECTIVES:**
Upon successful completion of this course, a student will be able to:
 1. Define terms commonly used in accounting for a small business
 2. Record transactions for a small business, including the sales cycle, purchasing cycle and payroll
 3. Record adjusting journal entries for a small business
 4. Prepare financial statements for a small business
 5. Describe internal controls for a small business
 6. Explain and demonstrate the ethical behavior required in the accounting profession
6. **COURSE CONTENT:**
Lecture Content:
 1. Accounting: The Language of Business
 2. Analyzing Business Transactions
 3. Analyzing Business Transactions Using T Accounts
 4. The General Journal and the General Ledger
 5. Adjustments and the Worksheet
 6. Closing Entries and the Postclosing Trial Balance
 7. Accounting for Sales, Accounts Receivable, and Cash Receipts
 8. Accounting for Purchases, Accounts Payable, and Cash Payments
 9. Cash
 10. Payroll Computations, Records, and Payment
 11. Payroll Taxes, Deposits, and Reports
 12. Accruals, Deferrals, and the Worksheet
 13. Financial Statements and Closing Procedures
7. **REPRESENTATIVE METHODS OF INSTRUCTION:**
Typical methods of instruction may include:
 - A. Lecture
 - B. Discussion
 - C. Other (Specify): Lecture on accounting theory and practice. Classroom discussion of application of accounting principles and problem solving techniques. Weekly readings on accounting theory, practice, and problem solving techniques.
8. **REPRESENTATIVE ASSIGNMENTS**
Representative assignments in this course may include, but are not limited to the following:

Writing Assignments:

Weekly written assignments reviewing, analyzing and discussing relevant accounting theory and practice.

Reading Assignments:

Weekly reading assignments reviewing relevant accounting theory and practice.

Other Outside Assignments:

Assignments performed on a learning management system demonstrating understanding and mastery of the material.

9. REPRESENTATIVE METHODS OF EVALUATION

Representative methods of evaluation may include:

- A. Exams/Tests
- B. Field Trips
- C. Homework
- D. Projects
- E. Weekly homework assignments on accounting theory, practice, and problem-solving techniques. Projects applying accounting theory, practice, and problem-solving techniques. Exams and quizzes on accounting theory, practice, and problem-solving techniques.

10. REPRESENTATIVE TEXT(S):

Possible textbooks include:

- A. Slater. *College Accounting*, 14 ed. New York: Pearson, 2019

Possible software includes:

- A. MyAccountingLab. Pearson, 14 ed.

MyAccountingLab is a learning management system provided by the publisher. All homework and testing is done on this site. The site also has several learning support tools to assist students in completing their work.

Origination Date: September 2019

Curriculum Committee Approval Date: November 2019

Effective Term: Fall 2020

Course Originator: Stephen Heath