

West Virginia University at Parkersburg
Division of Business and Economics
Uniform Course Syllabus

Name of course: Office Accounting

Course No. ACCT 123

Department: Accounting

Division: Business and Economics

I. Course Objectives

1. To prepare office workers to be able to help in doing bookkeeping and accounting.
2. To learn the generally accepted accounting principles.
3. To learn how to journalize and post journal entries.
4. To be able to prepare a worksheet and do adjusting and closing entries.
5. To be able to prepare a post-closing trial balance.
6. To be able to prepare financial statements.
7. To understand how to use special journals.
8. To understand how to do accounting for a service business and a merchandising business.
9. To understand how to handle bad debts.

II. Topics to be studied

Accounting Concepts and Procedures
Accounting Cycle: Journalizing and Posting
Accounting Cycle: Preparing worksheets and financial statements
Accounting Cycle: Adjusting and closing entries, post-closing trial balance.
Banking Procedures and Control of Cash
Payroll Concepts and Procedures
Special Journals--Cash receipts, cash payments, purchase and sales
Accounting Cycle for a Merchandising Business
Accounting for Bad Debts

III. Special Projects to Be Included in Course

Two Mini Practice Sets

IV. Methods of Student Evaluation

Six Tests
Two Mini Practice Sets
Assignments and Classwork

V. Assessment of Outcomes

A large majority of the students should pass this course with a grade of "C" or better.

VI. Other Information

Does not count toward four-year BSBA Degree.