

**Course ACCT. 123 - Office Accounting**

**Credit Hours:** 3

**Scheduled hours per week:**

Lecture: 3

May also be taught in ADS or online format

**Catalog Course Description:** Fundamentals of accounting cycle for both service and merchandising businesses. Special emphasis is put on payroll procedures, cash accounting, and accounts payable and accounts receivable record keeping. This course is not available for students working toward the BSBA degree. It is particularly suited for students in the two-year AAS Business Technology. Offered on demand.

**Pre-requisites:** N/A

**Co-requisites:** N/A

**Course Learning Outcomes:**

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

**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

**Relationship of Course to Program or Discipline Learning Outcomes:**

<b>Associate of Applied Science in Business Administration (AAS/BA) Program Outcomes:</b>	
At the conclusion of the AAS in Business Administration program, students will:	
<ul style="list-style-type: none"> <li>Communicate effectively and professionally both orally and in writing within the context of the business world.</li> </ul>	X
<ul style="list-style-type: none"> <li>Demonstrate competence in the use of electronic tools –hardware and software-to research, manage, and present information.</li> </ul>	X
<ul style="list-style-type: none"> <li>Demonstrate use of quantitative and qualitative strategies to support organizational decision-making based on analysis of functional business areas including accounting, management, and marketing.</li> </ul>	
<ul style="list-style-type: none"> <li>Demonstrate the ability to solve problems using programmed and non-programmed decision techniques using logical reasoning for evaluating information and data.</li> </ul>	X
<ul style="list-style-type: none"> <li>Demonstrate the ability to work ethically, effectively, and respectfully with people of diverse backgrounds and with people who have different roles, social affiliations, and personalities.</li> </ul>	
<ul style="list-style-type: none"> <li>Be prepared for admission to the Bachelor of Applied Science in Business Administration degree at WVU at Parkersburg.</li> </ul>	X

<b>Associate of Science in Business Administration (AS/BA) Program Outcomes:</b>	
Students who complete the Associate in Science in Business Administration at WVUP may elect to continue on for the Bachelor of Science in Business Administration or to transfer to another institution.	
At the conclusion of the AS in Business Administration program, students will:	
<ul style="list-style-type: none"> <li>Be well prepared to transfer and prosper in baccalaureate programs around the country or to be admitted to the Bachelor of Science in Business Administration at WVU at Parkersburg.</li> </ul>	X
<ul style="list-style-type: none"> <li>Communicate effectively and professionally both orally and in writing within the context of the business world.</li> </ul>	X
<ul style="list-style-type: none"> <li>Demonstrate competence in the use of electronic tools –hardware and software-- to research, manage, and present information.</li> </ul>	
<ul style="list-style-type: none"> <li>Demonstrate use of quantitative and qualitative strategies to support organizational decision-- making based on analysis of functional business areas including accounting, management, and marketing.</li> </ul>	
<ul style="list-style-type: none"> <li>Demonstrate the ability to solve problems using programmed and non--programmed decision techniques using logical reasoning for evaluating information and data.</li> </ul>	X
<ul style="list-style-type: none"> <li>Demonstrate the ability to work ethically, effectively, and respectfully with people of diverse backgrounds and with people who have different roles, social affiliations, and personalities.</li> </ul>	

<b>Relationship of Course to General Education Learning Outcomes:</b>	
<b>Composition and Rhetoric</b> Students illustrate a fundamental understanding of the best practices of communicating in English and meet the writing standards of their college or program-based communication requirements.	X

<b>Science &amp; Technology</b> Students successfully apply systematic methods of analysis to the natural and physical world, understand scientific knowledge as empirical, and refer to data as a basis for conclusions.	
<b>Mathematics &amp; Quantitative Skills</b> Students effectively use quantitative techniques and the practical application of numerical, symbolic, or spatial concepts.	X
<b>Society, Diversity, &amp; Connections</b> Students demonstrate understanding of and a logical ability to successfully analyze human behavior, societal and political organization, or communication.	X
<b>Human Inquiry &amp; the Past</b> Students interpret historical events or philosophical perspectives by identifying patterns, applying analytical reasoning, employing methods of critical inquiry, or expanding problem-solving skills.	
<b>The Arts &amp; Creativity</b> Students successfully articulate and apply methods and principles of critical and creative inquiry to the production or analysis of works of art.	
<b>10/20/2017</b>	

**Special requirements of the course:**

Two Mini Practice Sets

**Additional information: None**

**Prepared by:** Holly Dexter

**Date:** October 20, 2017