ACC 100 Introduction to Accounting
COURSE SYLLABUS
(for instructor use only)

Instructor: 
Email: 

Course Description: ACC 100 Introduction to Accounting explores the need for and use of accounting information in the business world, as well as provides an overview of accounting careers. The course is designed to give students a user’s perspective of accounting and also to provide them with the necessary communication and analytical skills needed to succeed in future accounting courses.

Credits/Hours: 3 credits

Required Textbook: College Accounting (Ch. 1-13), McGraw-Hill Publishers, Authors: Price, Haddock, Farina, ISBN: 9780077639914. Students may purchase or rent the text at the BCC bookstore. The custom edition is a soft cover version and eliminates certain chapters. Students also have the option of buying the e-book. The website for purchase of the e-book is http://www.coursesmart.com/9780077639914

FACULTY RESOURCES
- Instructor’s Manual containing:
- Solutions to Comprehensive Questions, Multiple Choice Questions and Completion Statements
- Faculty is encouraged to utilize the college’s MOODLE system for asynchronous course discussion. For assistance contact the Center for Instructional Technology.

STUDENT RESOURCES
The student textbook provides a structure and flow of accounting concepts that is easy for the student to follow. Each chapter has:

- Objectives and a chapter summary that list the key points to be introduced in each chapter.
- Key Term, and “Hint” features, which highlight accounting concepts.
Other features, which provide additional useful information relating to the chapter content.

Chapter Review and Applications sections, which include comprehension questions, multiple-choice questions, completion statements, and problems in ascending order of difficulty. Some problems have analysis questions that are designed to help the students apply the concepts and skills they have learned.

Websites provides many supplemental activities and materials such as User Tips, forums, current events and other internet activities.

- Tutoring Center
  The Henry and Edith Cerullo Learning Assistance Center encompasses the Tutoring Center, the English Language Resource Center, and the Writing Center. Tutoring services are available for this course in the Tutoring Center.
  - Writing center
    - Available in person room C-110 and online at http://www.bergen.edu/library/learning/write/
  - Library
    - The library has a number of textbooks, videotapes and aids in its regular and reserve holdings which may be used as a reference. In addition to the resources mentioned above students should be encouraged to make full use of the Sidney Silverman Library (in person and online at http://www.bergen.edu/library/).

**Specific Objectives**

This course introduces the student to accounting processes, usefulness and procedures. It provides the student with an overview of the necessary information for the proper management of business, including the ability to understand various financial records and statements. It also prepares the student for study in the accounting field.

**Course Requirements**

It is expected that the reading assignment, illustrative problems, and self examination questions at the end of each chapter be completed prior to coming to class. This is necessary to make it possible for the student to reinforce the materials covered and participate in class discussions. Careful review of the “Key Terms” and “Review of the Facts”, which appears at the end of each chapter should be performed. Assignments are expected to be completed neatly and on time. The exercises and/or problems assigned for homework and their solutions will be presented in class. Students are strongly encouraged to ask questions on any matters that are not clear to them.
## Course Content

<table>
<thead>
<tr>
<th>Chapter</th>
<th>Topic</th>
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<tbody>
<tr>
<td>1</td>
<td>Overview of Accounting; Introduction to Business in the United States</td>
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<tr>
<td>2</td>
<td>Economic Decision Making</td>
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<td>3</td>
<td>Balance Sheet</td>
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<td></td>
<td><strong>Interim Test 1</strong></td>
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<td>4</td>
<td>Income Statement</td>
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<td>5</td>
<td>Bases of Economic Measurement</td>
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<td>6</td>
<td>The Accounting systems</td>
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<td><strong>Interim Test 2</strong></td>
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<td>7</td>
<td>Long-Lived Assets</td>
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<td>8</td>
<td>Accounting for Inventory</td>
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<tr>
<td>9</td>
<td>Review of Balance Sheet and Income Statement</td>
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<td><strong>Interim Test 3</strong></td>
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<tr>
<td>10</td>
<td>Cash Flow Statement</td>
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<tr>
<td>11</td>
<td>Financial Statement Analysis</td>
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<td><strong>Interim Test 4</strong></td>
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*Test dates will be given one week before exam*

## Student Learning Outcomes

After successfully completing all course activities, the student will be able to:

- Identify forms of business organizations, business activities and financial statements.
  - Assessment Criteria: Comprehensive objective, problem and/or essay type examinations

- Describe how business decisions are made and the role of accounting information.
  - Assessment Criteria: Comprehensive objective, problem and/or essay type examinations

- Prepare a balance sheet and identify the cost of capital.
  - Assessment Criteria: Discussion questions, homework assignments and comprehensive objective, problem and/or essay type examination

- Prepare an income statement and describe the owner’s equity.
Assessment Criteria: Discussion questions, homework assignments and comprehensive objective, problem and/or essay type examination

- Identify and describe the cash basis and accrual basis of accounting.
  - Assessment Criteria: Discussion questions, homework assignments and comprehensive objective, problem and/or essay type examination

- Identify and calculate depreciation expense using selected financial and tax accounting methods.
  - Assessment Criteria: Discussion questions, homework assignments and comprehensive objective, problem and/or essay type examination

- Identify and evaluate inventory costing methods under periodic and perpetual inventory systems.
  - Assessment Criteria: Discussion questions, homework assignments and comprehensive objective, problem and/or essay type examination

- Prepare a statement of cash flows and identify the activities that generate or use cash in a business.
  - Assessment Criteria: Discussion questions, homework assignments and comprehensive objective, problem and/or essay type examination

- Analyze financial statement ratios and interpret the results.
  - Assessment Criteria: Discussion questions, homework assignments and comprehensive objective, problem and/or essay type examination

The Faculty is encouraged to use multiple methods of assessment and to assess student learning frequently. A midterm and final exam are not sufficient measures of student learning. Some examples of assessment methods are:

- Daily or weekly short quizzes
- Unit exams (multiple choice, problems and/or essays – a mix is best)
- Student presentations, group or individual (a topic from the text, results of research, etc)
- Research reports or term papers either group or individual
- Class participation (Note: class participation grades cannot be based solely on attendance but must reflect participation in discussion, responses to questions, etc., and should be recorded in the instructor’s grade book.)

Assessment:
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<tbody>
<tr>
<td>Examinations</td>
<td>10-50%</td>
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<tr>
<td>Graded Homework</td>
<td>10-30%</td>
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<tr>
<td>Other</td>
<td>10-30%</td>
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<tr>
<td><strong>Total</strong></td>
<td><strong>100%</strong></td>
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**CLASS ATTENDANCE**  
All students are expected to attend punctually every scheduled meeting of each course in which they are registered. Attendance and lateness policies and sanctions are to be determined by the instructor for each section of each course. These will be established in writing on the individual course outline. Attendance will be kept by the instructor for administrative and counseling purposes.

**SUSPENSION OF CLASSES**  
Students should listen to local broadcast stations in the event of emergencies when classes may have to be suspended; they should not telephone college offices or broadcast stations for information. Information is also provided on our homepage www.bergen.edu.

**Faculty Absence Procedure:**  
A daily listing will appear in the glass case located in the main lobby of the administrative wing, which will indicate all classes that are cancelled. Another listing will appear in the glass case adjacent to the Hotel/Restaurant bulletin board in East Hall. Students can consult these bulletin boards before going to class. If such a class does not appear on the day's cancellation notice, this information should be conveyed either to the Evening Office (L-113) or the Division Office (A-306C).

**COURSE POLICIES**  
There are currently no department course polices for ACC-100

**FINAL GRADE CALCULATION**  
There are currently no department policies on final grade calculation for ACC-100