

BERGEN COMMUNITY COLLEGE  
DIVISION OF BUSINESS, ARTS AND SOCIAL SCIENCES  
BUSINESS, ACCOUNTING & FINANCE DEPARTMENT  
ACC-100 Introduction to Accounting  
SYLLABUS  
SEMESTER:  
(Instructors use only)

**For Individual Student Outline:**

Semester and year: Course and Section: Meeting Days/Times & Room:  Instructor: Office Location: Office Hours: Phone: E-mail Address:
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**Course:**

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

**Course Materials:**

Simple calculator, #2 pencil, **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>

**Student Learning Objectives:**

Students who successfully complete the course will be able to:

1. Identify forms of business organizations, business activities and financial statements.
2. Describe how business decisions are made and the role of accounting information.
3. Identify, analyze and record financial transactions in accounting records.
4. Prepare a balance sheet.
5. Prepare an income statement and describe owner's equity.
6. Identify and calculate depreciation expense using selected financial methods.
7. Identify and evaluate inventory costing methods under periodic and perpetual inventory systems.
8. Analyze financial statement ratios and interpret the results.
9. Identify and describe the cash basis and accrual basis of accounting.
10. Identify and describe payroll computations.
11. Prepare bank reconciliation and identify elements relating to cash receipts and disbursements.
12. Identify and perform the steps in the accounting cycle.

**Course Content:**

**SECTION 1 – ACCOUNTING AND BUSINESS TRANSACTION**

- 1 Accounting: The Language of Business
- 2 Analyzing Business Transactions
- 3 Analyzing Business Transactions Using T Accounts

**TEST 1 CHAPTERS 1, 2, & 3**

**SECTION 2 – RECORDING BUSINESS TRANSACTIONS**

- 4 The General Journal and the General Ledger
- 5 Adjustments and the Worksheet
- 6 Closing Entries and the Post-closing Trial Balance

**TEST 2 CHAPTERS 4, 5 & 6**

**SECTION 3 – CASH, REVENUE & LIABILITIES**

- 7 Accounting for Sales and Accounts Receivable
- 8 Accounting for Purchases and Accounts Payable
- 9 Cash Receipts, Cash Payments, and Banking Procedures

**TEST 3 CHAPTERS 7, 8, & 9**

**SECTION 4 – FINANCIAL STATEMENTS**

- 10 Payroll Computations, Records, and Payments
- 12 Accruals, Deferrals and the Worksheet
- 13 Financial Statements and Closing Procedures

**TEST 4 CHAPTERS 10, 12 & 13**

**Course Requirements:**

A simple calculator, #2 pencil, and the textbook are required. Chapter reading is to be completed prior to class. This is necessary to make it possible for students to participate in class discussions, in class problem solving, and understand the lecture. Students are encouraged to ask questions on any matters that are not clear to them. Please refer to the section **Final Grade Evaluation** for details on the required assignments, tests, and quizzes.

**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:

Examinations & Quizzes	20-60%
Graded Homework	10-30%
Other	10-30%
Total	100%

**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.

**Class Cancellation:**

Students should refer to the Bergen Community College website for information about school/class cancellations.

### **Class Policies:**

- Students are expected to wait twenty minutes for a faculty member to come to class.
- We are a community of learners; let's respect each other, as we would like to be respected.

### **Student Resources:**

- **Class Calendar:** The Class Calendar provides information on the weekly content to be covered in class, and the test dates. If there are changes to the calendar as the semester progresses, the changes will be announced in class and a revised Calendar will be distributed and posted online in Moodle.
- **Moodle** – OUR CLASS IS WEB ENHANCED IN MOODLE. The site includes class documents; chapter power points; web links to BCC and Publisher resources; and e-mail for communication with instructor and classmates. Go to <http://moodle.bergen.edu> Follow the login instructions for your user name and password. **Having Problems with Moodle?** Contact the Distance Learning Office, C-334, 201-612-5581, [psimms@bergen.edu](mailto:psimms@bergen.edu) You may also call the Moodle Helpdesk, Toll Free at 1-877-612-5381. Moodle orientation information is available at <http://www.bergen.edu/faculty-staff/center-for-innovation-in-teaching-and-learning/distance-learning-for-students/attend-orientation-session>
- **SMARTHINKING** provides web-based tutoring. Real-time online tutoring and homework help is offered for FREE, 24 hours a day, 7 days a week. Obtain more information about SMARTHINKING by signing onto the Tutoring Center website at <http://www.bergen.edu/current-students/tutoring/online-tutoring-with-smarthinkingcom>
- **Tutoring Center & Writing Center** – Room L-125, the tutoring & writing centers provides free assistance; call (201)-447-7908 to set up an appointment. <http://www.bergen.edu/current-students/tutoring/tutoring-center> and <http://www.bergen.edu/owl>
- **The Learning Assistance Center**) – online at <http://www.bergen.edu/tutoring>
- **Sidney Silverman Library** – The library has a number of textbooks in its regular reserve holdings, which may be used as a reference. Room L-226, 201-447-7436. Seek the assistance of the librarian or online <http://www.bergen.edu/library>
- **BCC Portal:** The Portal is Bergen's one destination for Web Advisor, Moodle, Email, College News and Events! To sign up online visit <http://www.bergen.edu/portalhelp/pages/default>
- **Publisher's Website:** [http://higher.ed.mheducation.com/sites/0077862392/student\\_view0/index.html](http://higher.ed.mheducation.com/sites/0077862392/student_view0/index.html) provides many supplemental resources and student study aides. There is helpful information including, power point presentations, chapter quizzes and more.

*Students who require accommodations in accordance with the Americans with Disabilities Act (ADA) can request these services from the Office of Specialized Services, S-131, (201) 612-5270. To learn more about how to apply for services, please visit them at: <http://www.bergen.edu/oss>.*

### **Other College, Divisional, and/or Departmental Policy Statements:**

**Statement on plagiarism and/or academic dishonesty:** Plagiarism and academic dishonesty are serious infractions which are dealt with by the Vice President.

**It is recommended that a policy for academic dishonesty be included in the outline**

#### **Office of Special services:**

**Students who require accommodations in accordance with the Americans with Disabilities Act (ADA) can request these services from the Office of Specialized Services (see below.)**

#### **Student Support Services:**

**Special Note on the Tutoring Center - The Henry and Edith Cerullo Learning Assistance Center** encompasses the Tutoring Center, the English Language Resource Center, and the Writing Center. Check out the website of the [Learning Assistance Center](#). As listed above, the Tutoring Center is located in Room L-125, and its phone number is 201-447-7908.

### Sample Format for Course Outline and Calendar

**Students:** The following Course Outline and Calendar is tentative and subject to change, depending upon the progress of the class.

<b>Weeks</b>	<b>Date(s)</b>	<b>Topics/Activities/Assignments</b>
1		
2		
3		
4		
5		
6		
7		
8		
9		
10		
11		
12		
13		
14		
15		