

Course Code: ACC 117

Course Title: Accounting and Bookkeeping

Department: Business/Computer Science and Technologies

Effective Date: Summer 2026

PCS Code: 1.2 - Occupational/Technical Instruction

CIP Code: 52.0302

Repeatability: 0

Credit Hours

Catalog Notation: 3-0-3

Credit Hour Distribution:

Lecture: 3

Lab: 0

Clinical: 0

Total: 3

General Course Information

Catalog Description

Applied accounting and bookkeeping techniques covering the accounting cycle, special journals and ledgers, adjustments, accounts receivable and accounts payable, bank reconciliation, payroll, and merchandising. Credit not given for both ACC 101 and ACC 117.

General Course Objectives

Develop student's ability to perform basic bookkeeping procedures and prepare accounting information for management. A balanced coverage of theory and procedure will be presented simultaneously with practical applications to maximize comprehension by students.

Minimum Placement Levels

English

None

Reading

None

Math

None

Prerequisites

None

Methods of Evaluation

Weekly homework checks; 4-5 hourly exams, comprehensive final exam, and miscellaneous work as assigned by instructor.

Instructional Materials and Additional Supplies

College Accounting, Chapters 1-9, Current Edition; Heintz & Parry; Cengage.

Course Content

General Learning Outcomes (GLOs)

- Reasoning and Inquiry: Students will demonstrate the ability to solve problems using deductive reasoning and logic, quantitative reasoning, or the scientific method.

Course Segments and Student Learning Outcomes

Course Segment	Learning Outcomes	Lecture Hours	Lab Hours	Clinical Hours
The Nature of Business Accounting: Purpose of accounting and the accounting process.	<ol style="list-style-type: none"> Define certain terms used in accounting. Explain the effect of transactions upon the business within the framework of the accounting equation. Prepare a basic income statement; prepare a basic statement of owner's equity; prepare a basic balance sheet; describe the interrelationship of the three documents. Prepare journal entries that illustrate the double-entry framework of accounting. 	6	0	0
Accounting Procedure: Journalizing transactions. Posting to the ledger. Preparing a trial balance. Preparing financial statements.	<ol style="list-style-type: none"> Demonstrate proper procedures of sorting, classifying, and recording data for an income statement and a balance sheet. Illustrate the mechanics of journalizing and posting accounting data. Explain the purpose and value of a trial balance. State the need for adjusting entries. 	8	0	0
Accounting for Cash: Records of cash receipts and disbursements. Banking procedure. Petty cash. Cash short and over.	<ol style="list-style-type: none"> Complete a bank reconciliation and journalize entries for setup of petty cash and reimbursement of funds. Calculate and record any cash over and short. 	6	0	0
Payroll Accounting: Earnings and deductions. Payroll taxes imposed on the employer.	<ol style="list-style-type: none"> Calculate gross earnings, deductions, and net pay. Prepare the journal entries to record the expenses, liabilities, and cash disbursements in connection with payroll accounting. Explain the way in which various government laws and regulations (the social security acts, the federal fair labor standards act, and the federal and state income tax withholding laws) affect payrolls and payroll accounting. Identify the numerous forms and records that either are required by law, are needed to comply with government regulations, or are used to provide information needed by the employee. Describe the way in which data processing equipment is used in connection with payrolls and payroll accounting. 	6	0	0
Accounting for a Personal Service Enterprise: Accounting procedure.	<ol style="list-style-type: none"> Illustrate the proper use of an accounting system involving the basic forms, records, and procedures so far discussed. 	5	0	0
The Periodic Summary: End-of-period work sheet. The financial statements.	<ol style="list-style-type: none"> Prepare a ten-column end-of-period worksheet complete with adjustments; and prepare applicable financial statements. 	6	0	0

Course Segment	Learning Outcomes	Lecture Hours	Lab Hours	Clinical Hours
Adjusting and Closing Accounts at the End of the Accounting Period: Adjusting entries. Closing procedure.	1. Complete last steps in the accounting cycle by preparing adjusting and closing entries, posting adjusting and closing entries to the general ledger accounts, ruling and balancing the general ledger accounts, and preparing a post-closing trial balance.	4	0	0
Comprehensive Problem/Merchandising	1. Apply the accrual basis of accounting to a set of books covering one month in the life of a service business enterprise. 2. Explain and illustrate the proper application of accounting principles to accounting for prepaid expenses and accounting for depreciation.	4	0	0

Total Contact Hours

Lecture Hours	Lab Hours	Clinical Hours
45	0	0