Department:

Business

Course Description:

This course provides an introduction to accounting fundamentals for students who have no previous training in accounting. The course will cover basic accounting principles and the procedures used to record, classify, and summarize financial data.

Course Competencies:

Upon completion of the course, the student should be able to:

1. Define and explain basic accounting terms
2. Complete the steps of the accounting cycle and explain the purpose of each step
3. Determine the value of assets, liabilities, and owner equity according to generally accepted accounting principles
4. Prepare financial reports

Course Content:

A. Introduction to Accounting
B. The Accounting Cycle
C. Recording Financial Data
D. Summarizing and Reporting Financial Information
E. Accounting for Special Procedures

Learning Assessments:

Students will be evaluated by the use of specific content assignments, comprehensive assignments, projects, quizzes, and exams as well as their participation in class discussion.

Instructional Materials:

Guidelines for Requesting Accommodations Based on Documented Disability or Medical Condition

It is the intention of Highland Community College to work toward full compliance with the Americans with Disabilities Act, to make instructional programs accessible to all people, and to provide reasonable accommodations according to the law.

Students should understand that it is their responsibility to self-identify their need(s) for accommodation and that they must provide current, comprehensive diagnosis of a specific disability or medical condition from a qualified professional in order to receive services. Documentation must include specific recommendations for accommodation(s). Documentation should be provided in a timely manner prior to or early in the semester so that the requested accommodation can be considered and, if warranted, arranged.

On-Campus Students: At enrollment, any on campus student may complete a form that will allow them to self-identify any disability.

Off-Campus Regional Students: Self-identify your disability and accommodation needs with the Regional Coordinator and/or instructor, preferably prior to the first class meeting.

Online Students: Self-identify your disability and accommodation needs by contacting the Disabilities Coordinator. Students must provide their own programs to allow accessibility on their home computer.

Any student may also identify their disability by completing an online form located on the HCC homepage under Students Services/Resources/Disabilities. Questions should be directed to the Disabilities Coordinator.