

Department:

Business Technology

Course Description:

This course gives students a broad overview of business operations and the basic skills needed to keep better financial records. Simulations provide the student the opportunity to combine individual tasks in a hands-on activity.

Course Competencies:

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

1. Define, understand, and use elementary bookkeeping/accounting terminology.
2. Become acquainted with the bookkeeping/accounting duties and requirements for entry level positions.
3. Demonstrate the ability to use basic business math procedures in solving basic bookkeeping/accounting problems.
4. Develop an understanding of work habits and attitudes that will lead to success on the job.

Course Content:

- A. Record Keeping for Stock Record Clerks
- B. Record Keeping for Purchase Order Clerks
- C. Record Keeping for Accounts Payable Clerks
- D. Record Keeping for Small Businesses
- E. Financial Statements for Small Businesses
- F. Record Keeping for Payroll Clerks: Computing Net Pay

Learning Assessments:

Competencies may be evaluated by multiple measures including exams, papers, article reviews, research, experiments, and projects.

Instructional Materials:

Textbook: Gilbertson, C.B., Lehman, M.W., Gentene, D. H. (2018). *Century 21 Accounting: General Journal* (11th ed.). Boston, MA: Cengage Learning. ISBN-13: 978-1337623124

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.

In order to begin the process all students **must** complete the “Disabilities Self-Identification Form” on our [Disability Services website](#).

This form can also be accessed at the Highland Community College homepage under Students Services/Student Resources/Disability Service or by contacting the Disabilities Coordinator.

A Note on Harassment, Discrimination and Sexual Misconduct

Highland Community College seeks to assure all community members learn and work in a welcoming and inclusive environment. Title VII, Title IX, and College policy prohibit harassment, discrimination and sexual misconduct. Highland Community College encourages anyone experiencing harassment, discrimination or sexual misconduct to talk to report to the Vice President for Student Services, the Human Resources Director or complete an [online report](#) about what happened so that they can get the support they need and Highland Community College can respond appropriately.

There are both confidential and non-confidential resources and reporting options available to you. Highland Community College is legally obligated to respond to reports of sexual misconduct, and therefore we cannot guarantee the confidentiality of a report, unless made to a confidential resource. Responses may vary from support services to formal investigations. As a faculty member, I am required to report incidents of sexual misconduct and thus cannot guarantee confidentiality. I must provide our Title IX coordinator with relevant details such as the names of those involved in the incident. For more information about policies and resources or reporting options, please review our [Equity Grievance Policy](#).