



## COURSE SYLLABUS

PO Box 1189  
1042 W. Hamlet Avenue  
Hamlet, NC 28345  
(910) 410-1700  
www.richmondcc.edu

**COURSE:** ACC 115 COLLEGE ACCOUNTING

**HOURS:** Lecture: 3 Lab/Shop: 2 Work Exp/Clinical: 0 Credits: 4

### COURSE DESCRIPTION:

This course introduces basic accounting principles for a business. Topics include the complete accounting cycle with end-of-period statements, bank reconciliation, payrolls and petty cash. Upon completion, students should be able to demonstrate an understanding of accounting principles and apply those skills to a business organization.

**PREREQUISITE(S):** DMA 010-040 or MAT 070 or MAT 003 Tier 2 or BSP 4003 Tier 2, DRE 097 or RED 080

**COREQUISITE(S):** DRE 098 or ENG 002 or BSP 4002 or ENG 111

### TEXTBOOK(S) & OTHER SPECIAL REQUIREMENTS:

Heintz, James A. and Robert W. Parry, College Accounting, Chapters 1- 9. 23rd Edition. Cengage, 2020.  
ISBN: 9781337913379 or Cengage Unlimited

**REQUIRED SUPPLIES AND MATERIALS:**  
One simple calculator

### STUDENT LEARNING OUTCOMES:

Upon successful completion of this course, the student will be able to:

1. Analyze transactions and prepare journal entries.
2. Recognize accounting elements used in financial statements.
3. Compute the effects that business transactions have on the accounting equation.
4. Demonstrate how to journalize transactions, post to the general ledger and create an unadjusted trial balance.
5. Summarize and record adjusting and closing entries, prepare a worksheet and complete the accounting cycle.
6. Prepare four basic financial statements.
7. Prepare bank reconciliations and record necessary journal entries.
8. Distinguish between employees and independent contractors, and describe accounting for the earnings (and deductions) for both types.
9. Compute and record payroll and employer payroll taxes.

**\*\*\*Please refer to the online version of the Richmond Community College Program & Course Catalog and the Student Handbook for current academic and general information**