I. **OVERVIEW**

The following information will appear in the 2011 - 2012 catalog

**BUSAD 310 Bookkeeping 1**  
3 Units

**Recommended for Success:** Before enrolling in this course, students are strongly advised to satisfactorily complete BUSAD 300 or satisfactorily complete MATH 50.

Essential bookkeeping fundamentals for job entry in business. Basics of double entry bookkeeping: general and special journals, general and subsidiary ledgers, business forms, payroll records and governmental payroll forms. Recommended as a preparatory course for BUSAD 201, Accounting.

Field trips are not required.  (A-F or P/NP - Student choice) Lecture

II. **LEARNING CONTEXT**

Given the following learning context, the student who satisfactorily completes this course should be able to achieve the goals specified in Section III, Desired Learning:

A. **COURSE CONTENT**

1. **Required Content:**

   a. Analyzing business transactions through the accounting equation.
   
   b. Debiting and crediting ledger accounts.
   
   c. Charting accounts, journalizing transactions, posting to ledger, footing and balancing, trial balance, work sheet, closing entries, preliminary overview of income statement and balance sheet.
   
   d. Accounting for cash receipts.
   
   e. Accounting for cash payments.
   
   f. Banking procedures and reconciling bank statements.
   
   g. Accounting for credit sales and purchases, including subsidiary ledgers.
   
   h. Using special journals.
   
   i. Preparing the company payroll.
   
   j. Calculating the employer's payroll taxes and preparing the federal 941 and 940 forms.
   
   k. Analyzing Workman's Compensation Insurance procedures.
   
   l. Recording adjusting entries in and completing 10-column worksheet.
   
   m. Recording closing entries.
   
   n. Recording reversing entries.

B. **ENROLLMENT RESTRICTIONS**
1. **Advisories**

   Before enrolling in this course, students are strongly advised to satisfactorily complete BUSAD 300 or satisfactorily complete MATH 50.

2. **Requisite Skills**
   
   Before entering the course, the student will be able to:

   a. Demonstrate knowledge of basic business calculations.

C. **HOURS AND UNITS**

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D. **METHODS OF INSTRUCTION (TYPICAL)**

   Instructors of the course might conduct the course using the following method:

   1. Lectures, discussion, or other presentations, which develop theoretical material.
   2. Demonstrations of bookkeeping techniques, applications and problem solving strategies by both the instructor and students.
   3. Applications of material to specific problems.
   4. Assign homework assignments and/or conduct in-class exercises which require students to analyze a given problem, select an appropriate procedure to solve the problem, apply the procedure, and evaluate the adequacy of both the result of the procedure and the procedure itself.

E. **ASSIGNMENTS (TYPICAL)**

   1. **EVIDENCE OF APPROPRIATE WORKLOAD FOR COURSE UNITS**
      
      Time spent on coursework in addition to hours of instruction (lecture hours)

      a. Weekly homework assignments (hand-written) of no less than 3 problems and/or exercises.
      b. Prepare for discussion and analysis of common ethical issues found in accounting and business environments.

   2. **EVIDENCE OF CRITICAL THINKING**
      
      Assignments require the appropriate level of critical thinking

      Homework assignments and/or in-class exercises require students to analyze a given problem, select an appropriate procedure to solve the problem, apply the procedure, and evaluate the adequacy of both the result of the procedure and the procedure itself.

      a. Compare and contrast the cash versus accrual basis of accounting.
      b. Analyze the following transactions. Journalize and post to appropriate ledger accounts. Complete a trial balance.

F. **TEXTS AND OTHER READINGS (TYPICAL)**
III. DESIRED LEARNING

A. COURSE GOAL
As a result of satisfactory completion of this course, the student should be prepared to:

perform basic bookkeeping tasks as an entry-level bookkeeper.

B. STUDENT LEARNING GOALS
Mastery of the following learning goals will enable the student to achieve the overall course goal.

1. Required Learning Goals
Upon satisfactory completion of this course, the student will be able to:

a. Recall the principles and practices of modern bookkeeping.

b. Recall the general journal, general ledger, special journals, and subsidiary ledgers, and the 10-column worksheet

c. Identify business papers of various types, including invoices, financial statements, purchase orders, etc.

d. Identify bookkeeping terminology.

e. Distinguish between the financial transactions for a sole proprietorship and for a service or a merchandising firm.

f. Distinguish between cash basis and accrual basis of accounting.

g. Record the transactions for sets of books for a sole proprietorship.

h. Utilize special journals, including the cash receipts journal, cash payments journal, sales journal, purchases journal, and the combined journal.

i. Post from the general and special journals to the general and subsidiary ledgers.

j. Calculate and record the valuation of inventory and assets and depreciation of assets.

k. Practice the application of bookkeeping and accounting principles through problem solving and record-keeping for hypothetical businesses.

l. Take part in class discussion of realistic applications to expand or broaden the student's abilities in recording transactions.

IV. METHODS OF ASSESSMENT (TYPICAL)

A. FORMATIVE ASSESSMENT

1. Assigned homework

2. Class participation may be considered in evaluating students.

3. Tests are given at regular intervals throughout the semester.

B. SUMMATIVE ASSESSMENT

1. Final Exam which requires students to:
a. Demonstrate skill in performing bookkeeping techniques
b. Demonstrate a knowledge of accounting vocabulary
c. Solve problems by identifying the question and the given information, selecting an appropriate procedure for solution, applying the procedure, and assessing the validity of the solution and the procedure.