

# Louisiana Delta Community College

## Academic Affairs Master Syllabus

**Course Name:** PRINCIPLES OF ACCOUNTING, PART I

**Course Number:** ACCT 1100

**Credit Lecture hours:** 3      **Credit Lab Hours:** 0      **Contact Hours:** 45

**Textbook, Author, and Publisher:** To be provided by College Campus

**Instructor Information:** To be provided by College Campus

**Class Location:** To be provided by College Campus

### **Course Description:**

This course covers fundamental principles of double-entry accounting, with emphasis on journalizing, posting, and the preparation of financial statements. It also covers accounting for cash and work at close of the fiscal period using the cash basis for a service enterprise.

**Prerequisites:** Completion of Developmental Math 095 with a C or better, or placement in Math 099 or higher.

**Co-requisites:** None

### **Learning Outcomes:**

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

1. Demonstrate a working knowledge of course terminology.
2. Demonstrate knowledge of the nature and purpose of accounting.
  - a) Define fundamental accounting terms.
  - b) Define users of accounting.
  - c) Understand the accounting equation.
  - d) Demonstrate knowledge of the cash basis, modified cash, and accrual basis
3. Understand and perform the steps involved in the accounting cycle for a service enterprise.
  - a) Journalize transactions.
  - b) Post to ledger accounts.
  - c) Prepare a trial balance.
  - d) Complete an end-of-period worksheet.
  - e) Prepare financial statements.
  - f) Complete a periodic summary.
  - g) Practice Set will be completed in ACCT 1100 or ACCT 1200 at the instructor's discretion.

**Learning Outcomes continued:**

4. Demonstrate knowledge of accounting for cash and cash items.
  - a) Maintain petty cash records.
  - b) Prepare bank reconciliation.

**Assessment Measures:** To be provided by the College Campus.

**Library Resource Center:**

The Delta Library and Learning Resource Center is committed to providing quality information and learning resources and services, including technology, in supporting the overall mission of Delta Community College and its commitment to lifelong learning.

**Special Accommodations:**

Louisiana Delta Community College complies with Section 504 of the Rehabilitation Act, as well as the Americans with Disabilities Act. Students with disabilities who attend the Monroe campus may make a request by contacting the Director of Counseling and Disability Services (See College Directory for contact information.) at the beginning of each semester. Reasonable accommodations will be attempted for students with documented disabilities. If an impairment is identified later in the semester, a non-retroactive accommodation plan will be developed. Students at satellite campuses should contact the Coordinator of Student Affairs at their particular campus.

**Title IX:**

Louisiana Delta Community College is committed to protecting the rights of students, which includes compliance with Title IX requirements. As such, the institution and members of our community will not tolerate the offenses of dating violence, domestic violence, sexual assault, and stalking. Students with Title IX concerns should contact the College's Title IX Coordinator (See College Directory for contact information.) Students are required to complete Sexual Assault Awareness and Prevention Online Training. Access to this online course will be sent out through the Delta email account.

**Student Code of Conduct:**

Louisiana Delta Community College encourages an environment of academic integrity and mutual respect. Students should read and follow both academic and behavioral expectations identified in the Code of Student Conduct that can be found online at [www.ladelta.edu](http://www.ladelta.edu). Students are expected to act with integrity, respect the rights of others, and conduct themselves in a professional manner. The Honor Code prohibits academic misconduct such as cheating, engaging in unauthorized collaboration, and plagiarism. Violations of the Code of Student Conduct may result in disciplinary action as provided in the Code. Incidents are reported through the online Student Conduct system.