



North Iowa Area Community College

Course Outline

Please follow the included instructions when completing this form. Direct questions to Division Chair. After Course Outline is completed, please submit to Division Chair for review, who then submits to Administrative Assistant to the Vice President for Academic Affairs for review by the Curriculum and Academic Affairs Council (CAAC).

Prepared by: Laura Wood & Lisa Brandau

Date Approved by CAAC: November 4, 2019

Course Title: Introduction to Accounting

Course Number: ACC-111

Equivalent Prior Course Numbers: 15-109, ACCT-101

Academic Division/Department: Business

Credits – Semester Hours (s.h.):

Contact Hours As defined by the Iowa Department of Education in consultation with Division Chair/Registrar (see attached instructions).

Lecture:	<input type="text" value="45"/>	1 s.h. = 15 contact hours
Lab:	<input type="text" value="0"/>	1 s.h. = 30 contact hours
Clinical Practice:	<input type="text" value="0"/>	1 s.h. = 45 contact hours
Work Experience:	<input type="text" value="0"/>	1 s.h. = 60, 75, 90, or 105 contact hours
Total:	<input type="text" value="45"/>	

Prerequisite(s):

None

Corequisite(s):

None

Course Description:

This course provides the student with a basic understanding of the accounting cycle and basic accounting rules along with the process of collecting and using financial information in a business.

Required Textbook(s) and Other Required Materials:

COLLEGE ACCOUNTING, 23rd Edition, Chapters 1 - 9 Heintz & Parry
ISBN-9781337913379

Purpose of Course Check one [X] in consultation with Division Chair.

<input type="checkbox"/>	Arts and Sciences (General Education)
<input type="checkbox"/>	Arts and Sciences
<input type="checkbox"/>	Career and Technical (General Education)
<input checked="" type="checkbox"/>	Career and Technical
<input type="checkbox"/>	Developmental

If course is offered only in specific semesters, please explain below:

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Maximum number of weeks for which the course is offered:

16

[Do not edit the following section. Managed by Academic Affairs]

Is this a Core Competency Anchor Course? YES ☐ NO ☐

If “Yes,” list Core Competency Student Learning Outcome Numbers being taught and assessed in this course (2.2, 3.1, etc.)

(Example) 2.2 [Press Tab to create new rows for each SLO]

Student Learning Outcomes (SLOs):

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

1. Demonstrate an understanding of the nature and structure of Accounting.
2. Perform the journalizing and posting process, including adjusting and closing entries.
3. Prepare a trial balance, income statement, statement of owner's equity, and balance sheet.
4. Demonstrate the controls for the cash account.
5. Perform the steps of payroll accounting.