Course Title: Accounting and Record Keeping in a Small Business

Course web page: http://www.collin.edu/ce/courses/acct_record_small_bus.html

Course Description:
Revenues, expenses, ledgers, and journals--these are the tools used in record keeping for small businesses. Learn proven methods to help you comply with reporting requirements of financial institutions and governmental agencies, such as the IRS. Class discussion will cover the selection of manual systems currently on the market.

Suggested Course Prerequisite(s): N/A

Materials Needed:

Course Objectives:
1. Inform students on the recording requirements of a taxable business entity
2. Maintain appropriate records to substantiate federal tax return
3. Learn to complete loan applications from lending institutions
4. Prepare journals, general ledger transactions, bank reconciliation's, and prepare year-end employment tax forms

Certification Notes: This is a certificate course.

Next course recommendation:

Instructor Notes:

Textbook(s): N/A

Lesson Plan – by week or session
Session 1: Introductions and syllabus. Student Data Forms.
  General ledger, journals, balance sheet, financial & income statements.
Session 2: Sales and expense record keeping.
Session 3: Bank reconciliations, sales and use tax and franchise tax.
  Taxation of sole proprietorship, S corporation, Partnership & C Corporation.
  Student Evaluation of Instruction

Course Sessions: listed are a guideline to indicate all topics that will be covered during your course. Do not plan your personal calendar based on these sessions. Your instructor will give you a calendar for your class that will indicate specific topics, assignments, and days.

Method of Evaluation: Unless otherwise stated, course completion is evaluated on the basis of attendance. Students must be in attendance 90% of the class time in order to be considered a successful completer of the course.

Students must be in attendance 90% of each course in a certificate series for successful completion and to earn a certificate as specified.
Students must complete all courses (core and no. of elective courses needed) to **complete a certificate series within two years** from start date of the first course taken.

**Americans with Disabilities Act:** Collin College will adhere to all applicable federal, state and local laws, regulations and guidelines with respect to providing reasonable accommodations as required to afford equal opportunity. It is the student’s responsibility to contact the ACCESS office, SCC-G200 or 972.881.5898 (V/TTD: 972.881.5950) to arrange for appropriate accommodations. See the current Collin Student Handbook for additional information.  
[http://www.collin.edu/studentresources/personal/studenthandbook.aspx](http://www.collin.edu/studentresources/personal/studenthandbook.aspx)