Course Title: Basic Bookkeeping

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

Course Description: This course gives the student an opportunity to understand how to keep books for a small business easily and accurately. It does not assume the use of any accounting software, thus the student learns firsthand the transactions needed to keep a company’s books.

Course Objectives:

- Upon completion of the course you should be able to:
  - Analyze common business transactions and determine the appropriate accounts to debit or credit
  - Journalize transactions by making an entry in the appropriate ledger
  - Post transactions from the journal to the ledger and prepare a trial balance
  - Recognize the need for adjusting entries and journalize and post the required adjustments
  - Prepare an income statement, statement of owner’s equity and a balance sheet
  - Journalize and post closing entries at the end of an accounting period
  - Prepare the post-closing trial balance

Lesson Plan – by week or session

<table>
<thead>
<tr>
<th>Lesson</th>
<th>Topic</th>
</tr>
</thead>
<tbody>
<tr>
<td>4</td>
<td>Working with the Accounting Cycle</td>
</tr>
<tr>
<td>5</td>
<td>Working with the General Ledger</td>
</tr>
<tr>
<td>6</td>
<td>Generating Financial Statements</td>
</tr>
<tr>
<td>8</td>
<td>Accounting Practice Set</td>
</tr>
</tbody>
</table>

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