

**Eastern WV Community & Technical College  
Master Course Record Form**

<b>Course Prefix and Number:</b> ACC 120
<b>Course Title:</b> Principles of Accounting I
<b>Recommended Transcript Title:</b> Principles of Accounting I
<b>Date Approved/Revised:</b> November 3, 2006
<b>Credit Hours:</b> 3 <b>Contact hours per week (Based on 15 week term):</b> <b>Lecture:</b> 3 <b>Lab:</b>
<b>Prerequisite:</b> <b>Corequisite:</b> <b>Pre/Corequisite:</b>
<b>Grading Mode:</b> Letter grade
<b>Catalog Description:</b> This course is an introduction to the principles and procedures of double-entry accounting records and reports for sole proprietorship and partnerships. This course incorporates computer accounting technology to provide hands-on learning.
<b>Course Outcomes:</b> <ol style="list-style-type: none"> <li>1. Define Accounting in Business</li> <li>2. Analyze and Record Transactions</li> <li>3. Adjust Accounts and Prepare Financial Statements</li> <li>4. Complete the Accounting Cycle</li> <li>5. Describe Accounting for Merchandising Operations</li> <li>6. Analyze Inventories and Cost of Sales</li> <li>7. Discuss Accounting Information Systems</li> <li>8. Describe Cash and Internal Controls in Accounting</li> <li>9. Explain Accounting for Receivables</li> <li>10. Analyze Plant Assets, Natural Resources, and Intangibles</li> <li>11. Describe Current Liabilities and Payroll Accounting</li> <li>12. Analyze Accounting for Partnerships</li> </ol>
<b>Implementation Cycle:</b> Fall
<b>Role in College Curriculum: (Check all that apply)</b> <input type="checkbox"/> General Education Core <input checked="" type="checkbox"/> Technical Core: AAS in BUS; CAS in BUS; AAS in ACC; CAS in ACC; AAS in Admin. Support; CAS in Admin. Support <input checked="" type="checkbox"/> Restricted Elective AAS in Early Childhood (Entrepreneurial Emphasis); <input checked="" type="checkbox"/> General Elective <input type="checkbox"/> Workforce Education <input type="checkbox"/> Other (Please specify)
<b>Course Fee:</b> None
<b>Instructor's Qualifications:</b> Master's degree with 18 graduate level business credits.
<b>Expanded Course Description:</b> Specific Topics include general purpose financial statements, accounting cycle and accounting for equity, assets and liabilities.

Course Number & Title: ACC 120 Principles of Accounting I

Date Prepared/Revised: 2/11/2016

Date Course Approved by IOT: 2/18/16

Prepared by: Seyed Mirkhani, **Associate Professor**

2/12/2016

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Name, Title

Date

Approved Per LOT Minutes

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Dean of Teaching and Learning

Date

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Date Prepared/Revised: 2/11/2016

Date Course Approved by LOT: 2/18/16