



**EFFECTIVE: JANUARY 2009**  
**CURRICULUM GUIDELINES**

A. Division: Education

Effective



If Revision, Section(s) Revised: H

Date of Previous Revision: September 2004

Date of Current Revision: August 2008

C: ACCT 1110

D: Principles of Accounting I

E: 3

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Subject & Course No.	Descriptive Title	Semester Credits
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erprises for the purpose of preparing financial statements. Topics include 374.14453 481.02

**M:** Course Objectives / Learning Outcomes

At the end of the course, the successful student should be able to:

1. describe the functions of accounting records and financial reports;
2. classify, record, and summarize business transactions as they relate to service and merchandising operations;
3. prepare adjusting and closing entries and basic financial statements;

**Q:** Means of Assessment

Assignments and/or quizzes and/or practice set	10%
In-class tests	20%
Midterm examination	35%
Final examination	<u>35%</u>
	100%

STUDENTS MUST WRITE BOTH THE MIDTERM EXAMINATION AND THE FINAL EXAMINATION TO OBTAIN CREDIT FOR THE COURSE.