

Bossier Parish Community College

Master Syllabus

Course Prefix and Number: ACCT 205

Credit Hours: 3-3-0

Course Title: Introductory Financial Accounting

Course Prerequisites: None

Textbook: WARREN, Accounting Vol. II, 29th Ed. Cengage. ISBN: 9780357899670.
Optional loose-leaf version. ISBN: 9780357899656

Course Description: An introduction to accounting principles and methods for financial data gathering and reporting.

Learning Outcomes:

At the end of this course, the student will:

- A. describe the basic principles and terminology used in accounting;
- B. record typical business transactions for a proprietorship; and
- C. identify the major components of the financial statements for a proprietorship.

To achieve the learning outcomes, the student will

(The letter designations at the end of each statement refer to the learning outcome(s).)

1. describe the nature of a business, the role of accounting in business, the importance of ethics in business, the profession of accounting, and the financial statements of a proprietorship (A);
2. analyze the effects of transactions on the accounting equation and the financial statements of a proprietorship (B and C);
3. recognize the ten basic steps of the accounting cycle and the objectives and importance of internal control in business (A, B, and C);
4. identify the activities of a merchandising business and its use of the perpetual inventory system (A and B);
5. prepare a bank reconciliation and account for cash transactions (B);
6. journalize accounts receivable transactions, inventory transactions, and the depreciation of fixed assets (A and B); and
7. contrast the corporate form of business organization with a proprietorship (A).

Course Requirements:

- To pass the course, student must achieve a course average of 70% or above.
- Students must have access to a computer (not mobile device) and the Internet to complete the assignments. Computer, software, and the Internet are available to students on campus during scheduled computer lab times and in the Learning Commons located in the BPCC Library.

Course Grading Scale:

- A = 90 – 100
- B = 80 – 89
- C = 70 – 79
- D = 60 – 69
- E = 0 – 59

Attendance Policy:

Each student is expected to attend class regularly; excessive unexcused absences constitute grounds for suspension. Refer to the student handbook for [Attendance Policies](#).

Course Fees: This course is accompanied with an additional fee for supplemental materials.

Nondiscrimination Statement: Bossier Parish Community College does not discriminate on the basis of race, color, national origin, gender, age, religion, qualified disability, marital status, veteran's status, or sexual orientation in admission to its programs, services, or activities, in access to them, in treatment of individuals, or in any aspect of its operations. Bossier Parish Community College does not discriminate in its hiring or employment practices.

Coordinator for SECTION 504 AND ADA

Angie Cao, Student and Disability Services Specialist

Disability Services, F-254

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Bossier City, LA 71111

Phone: 318-678-6511

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Equity/Compliance Coordinator

Teri Bashara, Director of Human Resources

Human Resources Office, A-105

6220 East Texas Street

Bossier City, LA 71111

Phone: 318-678-6056

Hours: 8:00 a.m.-4:30 p.m. Monday - Friday, excluding holidays and weekends.