

**ACCOUNTING 2113
ACCOUNTING I/FINANCIAL
COURSE SYLLABUS**

Course Description: Students will demonstrate an understanding of basic accounting concepts, theories, and procedures and their effects on the financial reporting and analysis of a business.

Course Competencies:

1. Perform the accounting cycle functions for a proprietorship and a corporation.
2. Analyze and record transactions involving assets to include cash; receivables; inventory; property, plant and equipment; intangible assets; and natural resources.
3. Analyze and record transactions involving current liabilities and payroll.
4. Identify generally accepted accounting principles.

Note: This sample syllabus is being provided in order to give general knowledge of the subject and should not be considered the sole outline of the course. Class format, assignments, and due dates may vary by professor.