

## **COURSE INFORMATION**

Prefix Number: AOT 137  
Course Title: **Office Accounting**  
Lec Hours/Week: **3**  
Lab Hrs/Week: **0**  
Credit Hours: **3**

## **DL ATTENDANCE/VA STATEMENT TEXTBOOK INFORMATION**

## **COURSE DESCRIPTION**

This course introduces the fundamentals of basic accounting principles and focuses on basic financial records of a typical office.

## **COURSE COMPETENCIES**

Upon successful completion of the course, the student should be competent in performing the following tasks and able to:

### **Module 1: Accounting for a Service Business**

- Analyze transactions.
- Record and post transactions.
- Prepare simple financial statements.
- Prepare a trial balance.
- Prepare adjusting entries.
- Complete a worksheet.
- Prepare financial statements from a worksheet.
- Journalize and post adjusting and closing entries.

### **Module 2: Accounting for Cash and Payroll Services**

- Prepare and reconcile subsidiary ledger schedules.
- Determine employee earnings and deductions; record payroll register and individual earnings.
- Determine employer payroll taxes.
- Journalize payroll entries.
- Reconcile a bank statement.

## **COURSE REQUIREMENTS**

### **Student Behavior**

The policies stated in the *York Technical College Catalog and Handbook* will be enforced. “The College reserves the right to decline admission, to suspend, or to require the withdrawal of anyone whose conduct is disruptive to the educational process. Any student caught cheating or involved in any other academic dishonesty will be given a grade of zero and will be subject to further disciplinary action.”

## Attendance

The attendance policy as stated in the *York Technical College Handbook* will be enforced.

**Attendance is required on test days** unless the student has a doctor's excuse, death in the family, etc. indicating an unusual circumstance for absence. If a student must be absent on a test day, the student should make arrangements with the instructor to take the test before the absence.

## METHOD OF INSTRUCTION

The instructor will provide an overview of the principles introduced in each chapter and demonstrate methods used for solving or recording the principles. Exercises and problems will be assigned to reinforce the principles and concepts. Solutions will be provided for all assigned homework.

This course is divided into two modules. Students may exempt either of the two modules by completing the module test with a score of at least 80 percent.

## EVALUATION STRATEGIES/GRADING

Each module is 50 percent of the final grade. The course grade will be based on the average of eight chapter tests.

Modules	Module Percent (%)	Grade
<b>Module 1</b>		
Tests	100	
Module 1 Average (50% of final grade)		
<b>Module 2</b>		
Tests	100	
Module 2 Average (50% of final grade)		
Final Grade		

Final grades will be based on the following scale:

- A 90-100
- B 80-89
- C 70-79
- D 60-69
- F Below 60

**ENTRY-LEVEL SKILLS:** None  
**PREREQUISITES:** None  
**CO-REQUISITES:** None