

# North Hennepin Community College

## ACCT 2100: The Accounting Cycle

### A. COURSE DESCRIPTION

Credits: 1

Lecture Hours/Week: \*.\*

Lab Hours/Week: \*.\*

OJT Hours/Week: \*.\*

Prerequisites: None

Corequisites: None

MnTC Goals: None

The purpose of this course is to provide the beginning accounting student a basic understanding of the "Debit & Credit" concept along with a basic understanding of assets, liabilities, owners equity, deferrals, accruals and basic financial statement preparation.

**B. COURSE EFFECTIVE DATES:** 07/14/1997 - 08/01/2016

### C. OUTLINE OF MAJOR CONTENT AREAS

None

### D. LEARNING OUTCOMES (General)

None

### E. Minnesota Transfer Curriculum Goal Area(s) and Competencies

None

### F. LEARNER OUTCOMES ASSESSMENT

As noted on course syllabus

### G. SPECIAL INFORMATION

1. Knowledge of Human Cultures and the Physical and Natural World --Through study in the sciences, mathematics, social sciences, humanities, histories, languages, the arts, technology and professions.
2. Intellectual and Practical Skills Including: Inquiry and analysis; Critical and creative thinking; Written and oral communication; Quantitative literacy; Information literacy; Teamwork and problem solving.
3. Personal and Social Responsibility and Engagement Including: Civic knowledge and involvement campus, local and global; Intercultural knowledge and competence; Ethical reasoning and action; Foundations and skills for lifelong learning .
4. Integrative and Applied Learning Including: Synthesis and advanced accomplishment across general education, liberal studies, specialized studies and activities in the broader campus community