Faculty are required to have the outline submitted to the Academic Affairs Office. The course outline is the form used for approval of new courses by the Collegewide Curriculum Committee.

DEPT.   CSBM   **COURSE NO**. 1220

NUMBER OF CREDITS: 1

COURSE TITLE   PAYROLL YEAR END CLOSE FOR SMALL BUSINESS

CATALOG DESCRIPTION   This course covers the process required to close the Accounting system at the end of the fiscal year. The student will be able to reconcile accounting records, post year-end journal entries and prepare the system for the new year using the selected software package.

AUDIENCE   Business Owners, Employees, Entrepreneurs

FUFILLS MN TRANSFER CURRICULUM AREAS(S) (Leave blank if not applicable)
Area   : by meeting the following competencies:
Area   : by meeting the following competencies:
Area   : by meeting the following competencies:

PREREQUISITES OR NECESSARY ENTRY SKILLS/KNOWLEDGE: Student is a business owner, employee or entrepreneur or by special permission of the instructor.

LENGTH OF COURSE: 16 WEEKS

THIS COURSE IS USUALLY OFFERED:
Every other year ☐ Fall ☒   Spring ☒   Summer ☒   Undetermined ☐

Four goals are emphasized in course at Minnesota West Community & Technical College:

1) **ACADEMIC CONTENT:** Read manual.
2) **THINKING SKILLS:** Identify source documents.
3) **COMMUNICATIONS SKILLS:** Describe recordkeeping principles.
4) **HUMAN DIVERSITY:**

TOPICS TO BE COVERED: The main focus of this course is for the student to lean how to close Accounting at year-end using the company data files.

LIST OF EXPECTED COURSE OUTCOMES:
Describe data security procedures.
Identify source documents.
Develop data entry procedures.

Develop data verification procedures.
Describe recordkeeping principles.
Maintain audit trail.
Describe the Accounting close process.
Reconcile balance sheet accounts.
Prepare year-end adjusting journal entries.
Implement software process.
Perform correcting entries.

LEARNING/TEACHING TECHNIQUES used in the course are:

X	Collaborative learning	X	Problem Solving
X	Student Presentation	X	Interactive Lectures
X	Creative Projects	X	Individual Coaching
X	Lecture	X	Films/Videos/Slides
X	Demonstrations	☐	Other (describe below)
X	Lab		

ASSIGNMENTS AND ASSESSMENTS FOR THIS CLASS INCLUDE:

X	Reading	X	Tests	X	Individual Projects
X	Oral Presentations	X	Worksheets	X	Collaborative Projects
X	Textbook Problems	X	Papers	☐	Portfolio
X	Group Problems	☐	Term Paper		
☐	Other				

EXPECTED STUDENT LEARNING OUTCOMES:
See expected course outcomes.