

**MINNESOTA WEST COMMUNITY & TECHNICAL COLLEGE  
COURSE OUTLINE**

*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.** 1212

**NUMBER OF CREDITS:** 1

**COURSE TITLE** INTRODUCTION TO RECORDKEEPING FOR SMALL BUSINESS

**CATALOG DESCRIPTION** This course introduces the principles and systems of accounting in a small business. Accounting records and reports are critical in management of a small business.

**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 the accounting equation.
- 4) **HUMAN DIVERSITY:**

**TOPICS TO BE COVERED:** The main focus of this course is practical accounting tools that will help the entrepreneur to successfully manage and facilitate business decision making.

**LIST OF EXPECTED COURSE OUTCOMES:**

Identify student needs.

Describe business ownership forms.

Construct a business chart of accounts.

Construct opening balances.

Describe the account equation.  
Classify accounting information.  
Identify source documents.  
Describe record retention.  
Develop audit trail procedures.  
Construct periodic financial statements.

LEARNING/TEACHING TECHNIQUES used in the course are:

- |  |  |
|--|--|
| <input checked="" type="checkbox"/> Collaborative learning | <input checked="" type="checkbox"/> Problem Solving      |
| <input checked="" type="checkbox"/> Student Presentation   | <input checked="" type="checkbox"/> Interactive Lectures |
| <input checked="" type="checkbox"/> Creative Projects      | <input checked="" type="checkbox"/> Individual Coaching  |
| <input checked="" type="checkbox"/> Lecture                | <input checked="" type="checkbox"/> Films/Videos/Slides  |
| <input checked="" type="checkbox"/> Demonstrations         | <input type="checkbox"/> Other (describe below)          |
| <input checked="" type="checkbox"/> Lab                    |  |

ASSIGNMENTS AND ASSESSMENTS FOR THIS CLASS INCLUDE:

- |  |  |  |
|--|--|--|
| <input checked="" type="checkbox"/> Reading            | <input checked="" type="checkbox"/> Tests      | <input checked="" type="checkbox"/> Individual Projects    |
| <input checked="" type="checkbox"/> Oral Presentations | <input checked="" type="checkbox"/> Worksheets | <input checked="" type="checkbox"/> Collaborative Projects |
| <input checked="" type="checkbox"/> Textbook Problems  | <input checked="" type="checkbox"/> Papers     | <input type="checkbox"/> Portfolio                         |
| <input checked="" type="checkbox"/> Group Problems     | <input type="checkbox"/> Term Paper            |  |
| <input type="checkbox"/> Other                         |  |  |

EXPECTED STUDENT LEARNING OUTCOMES:

See expected course outcomes.

**The information in this course outline is subject to revision**

**Veteran Services:** Minnesota West is dedicated to assisting veterans and eligible family members in achieving their educational goals efficiently. Active duty and reserve/guard military members should advise their instructor of all regularly scheduled military appointments and duties that conflict with scheduled course requirements. Instructors will make every effort to work with the student to identify adjusted timelines. If you are a veteran, please contact the Minnesota West Veterans Service Office.

**To receive reasonable accommodations for a documented disability, please contact the campus Student Services Advisor or campus Disability Coordinator as arrangements must be made in advance. In addition, students are encouraged to notify their instructor.**

**This document is available in alternative formats to individuals with disabilities by contacting the Student Services Advisor or by calling 800-658-2330 or via your preferred Telecommunications Relay Service.**

**A Member of the Minnesota State Colleges and Universities System  
An Affirmative Action Equal Opportunity Educator/Employer**