

# INTRODUCTION TO BOOKKEEPING AND ACCOUNTING

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## Requirements

The Accounting Basics for Small Business Certificate allows students to obtain a basic understanding of the accounting cycle and thereby enable entry-level job sufficiency. This is the first step in opening up advancement opportunities.

The two individual courses that comprise the Accounting Basics for Small Business series are (1) Accounting Basics I; and (2) Accounting Basics II.

There are no prerequisite requirements for this program, and courses are open to all students.

Code	Title	Units
ACTV NC101	Introduction to Accounting Basics 1	0
ACTV NC102	Introduction to Accounting Basics 2	0

## Learning Outcomes

1. Analyze, journalize, and post day-to-day business transactions for a sole proprietorship.
2. Prepare financial statements for a sole proprietorship, including an Income Statement/Profit & Loss, Balance Sheet, and Statement of Owner's Equity.
3. Prepare the necessary adjusting and closing general journal entries at the end of the accounting period and post these to the general ledger.