ACCOUNTING SYSTEMS
ACC 2530

Class Hours: 3.0   Credit Hours: 3.0
Laboratory Hours: 0.0   Revised: Spring 05

NOTE: This course is not designed for transfer credit.

Catalog Course Description:
A study of the flow of documents and information from initial transaction to financial statement preparation. Emphasis is on computer software applications using general ledger software. Topics include internal control, general ledger, accounts receivable, accounts payable, payroll, and job order costing.

Entry Level Standards:
The student must have math, writing, and English skills at the college entry level.

Prerequisite:
ACC 2120

Textbook(s) and Other Course Materials:
Supplies: Blank formatted floppy disks, 3 2" high density, 2 boxes; disk labels; portable disk carrier.

I. Week/Unit/Topic Basis:

<table>
<thead>
<tr>
<th>Week</th>
<th>Topic</th>
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<tbody>
<tr>
<td>1</td>
<td>Review of Accounting Cycle</td>
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<tr>
<td>2</td>
<td>Introduction to Computers and Quickbooks Pro</td>
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<tr>
<td>3</td>
<td>Sales and Receivables: Service Business</td>
</tr>
<tr>
<td>4</td>
<td>Payables and Purchases: Service Business</td>
</tr>
<tr>
<td>5-6</td>
<td>General Accounting and Month-end Procedures</td>
</tr>
<tr>
<td></td>
<td>Exam I – Service Business</td>
</tr>
<tr>
<td>7-8</td>
<td>Payroll; Exam II - Payrol</td>
</tr>
<tr>
<td>9</td>
<td>Sales and Receivables: Merchandising</td>
</tr>
<tr>
<td>10</td>
<td>Payables and Purchases: Merchandising</td>
</tr>
<tr>
<td>11-12</td>
<td>General Accounting and Month-end Procedures: Merchandising</td>
</tr>
<tr>
<td></td>
<td>Exam III – Merchandising Business</td>
</tr>
</tbody>
</table>
II. Course Objectives*:

A. Demonstrate knowledge of basic accounting concepts and the accounting cycle. I, V, VIII
B. Acquire an understanding of computerized general ledger systems and financial reporting. I, II, V, VIII
C. Develop an understanding of computerized accounts receivable systems. I, II, V, VIII
D. Develop an understanding of computerized accounts payable systems. I, II, V, VIII
E. Acquire an understanding of computerized payroll systems. I, II, V, VIII
F. Develop an understanding of simple database concepts. II, V, VIII

*Roman numerals after course objectives reference goals of the Computer Accounting program.

III. Instructional Processes*:

Students will:

1. Exhibit professional behavior by attending class regularly, arriving punctually with the appropriate materials, and being prepared for active class participation each day. Personal Development Outcome, Transitional Strategy

2. Use accounting software and database software on a personal computer. Technological Literacy Outcome, Information Literacy Outcome, Active Learning Strategy

3. Interpret information from business and accounting reports. Numerical Literacy Outcome, Information Literacy Outcome

*Strategies and outcomes listed after instructional processes reference Pellissippi State’s goals for strengthening general education knowledge and skills, connecting coursework to experiences beyond the classroom, and encouraging students to take active and responsible roles in the educational process.

IV. Expectations for Student Performance*:

Upon successful completion of this course, the student should be able to:

1. Start Peachtree Accounting for Windows software. B
2. Explain and change the global settings in Peachtree. B
3. Backup and restore data files in Peachtree. B
4. Perform maintenance activities for Peachtree General Ledger. B
5. Record a variety of transactions and adjustments in Peachtree General Ledger. A, B
6. Prepare a variety of reports in Peachtree General Ledger and explain the information
7. Perform maintenance activities for Peachtree Accounts Receivable. C
8. Record a variety of transactions in Peachtree Accounts Receivable. A, C
9. Prepare a variety of reports in Peachtree Accounts Receivable and explain the information contained in each. A, C
10. Perform maintenance activities for Peachtree Accounts Payable. D
11. Record a variety of transactions in Peachtree Accounts Payable. A, D
12. Prepare a variety of reports in Peachtree Accounts Payable and explain the information contained in each. A, D
13. Perform maintenance activities for Peachtree Payroll. E
14. Record a variety of transactions in Peachtree Payroll. A, E
15. Prepare a variety of reports in Peachtree Payroll and explain the information contained in each. A, E
16. Use the Peachtree Account Reconciliation Feature. A, B
17. Correct errors in Peachtree Accounting for Windows. A, B
18. Use basic features of Quickbooks accounting software. B, C, D
19. Explain the difference between a field, a record, and a table, and give examples of each. F
20. Create and edit a simple database table. F
21. Modify the structure and/or contents of a simple database table. F
22. Perform simple queries related to a database table. F
23. Prepare simple reports related to a database table. F

*Letters after performance expectations reference the course objectives listed above.

V. Evaluation:

A. Testing Procedures:

The instructor's policy on exams, quizzes, homework, attendance, and grades will be provided in a supplement to the course syllabus. A minimum of four major exams is recommended.

B. Laboratory Expectations:

Computer based class assignments and homework problems will be introduced in class sessions held in the computer lab. Class assignments are to be completed during class time. Homework assignments are to be completed outside class. Detailed instructions on assignments and homework will be provided by the instructor.

C. Field Work:
D. Other Evaluation Methods:

N/A

E. Grading Scale:

<table>
<thead>
<tr>
<th>Grade</th>
<th>Percentage</th>
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<tbody>
<tr>
<td>A</td>
<td>92 - 100</td>
</tr>
<tr>
<td>B+</td>
<td>89 - 91</td>
</tr>
<tr>
<td>B</td>
<td>82 - 88</td>
</tr>
<tr>
<td>C+</td>
<td>79 - 81</td>
</tr>
<tr>
<td>C</td>
<td>72 - 78</td>
</tr>
<tr>
<td>D</td>
<td>65 - 71</td>
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<tr>
<td>F</td>
<td>Below 65</td>
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</tbody>
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VI. Policies:

A. Attendance Policy:

Pellissippi State Technical Community College expects students to attend all scheduled instructional activities. As a minimum, students in all courses must be present for at least 75 percent of their scheduled class and laboratory meetings in order to receive credit for the course. [NOTE: No differentiation is noted for excused/unexcused absences. These will be treated as an absence.] (Pellissippi State, 2004-2006 Catalog, page 83)

B. Academic Dishonesty:

Plagiarism, cheating, and other forms of academic dishonesty are prohibited. Students guilty of academic misconduct, either directly or indirectly through participation or assistance, are immediately responsible to the instructor of the class. In addition to other possible disciplinary sanctions which may be imposed through the regular Pellissippi State procedures as a result of academic misconduct, the instructor has the authority to assign an F or a zero for the exercise or examination or to assign an F in the course. (Pellissippi State, 2004-2006 Catalog, pages 62-63)

C. Accommodations for disabilities:

If you need accommodation because of a disability, if you have emergency medical information to share, or if you need special arrangements in case the building must be evacuated, please inform the instructor immediately. Privately after class or in the instructor's office. To request accommodations students must register with Services for Students with Disabilities: Goins 127 or 131, Phone: (865) 539-7153 or (865) 694-6751 Voice/TDD.

D. Other Policies

Computer Usage Guidelines:
College-owned or operated computing resources are provided for use by students of Pellissippi State. All students are responsible for the usage of Pellissippi State's computing resources in an effective, efficient, ethical and lawful manner. (Pellissippi State, 2004-2006 Catalog, pages 67-70)