ACCOUNTING SYSTEMS
ACC 2530

Class Hours: 3.0  Credit Hours: 3.0
Laboratory Hours: 0.0  Revised: Spring 2010

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.

Prerequisite:
ACC 2120 ACC 2030

Textbook(s) and Other Course Materials:


Supplies: Portable USB Drive; 4 pocket folders.

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 Quickbooks Pro</td>
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<td>3</td>
<td>Sales and Receivables: Service Business</td>
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<td>4</td>
<td>Payables and Purchases: Service Business</td>
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<td>5-6</td>
<td>General Accounting and Month-End Procedures</td>
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<td>7-8</td>
<td>Payroll</td>
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<td>9</td>
<td>Sales and Receivables: Merchandising</td>
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<tr>
<td>10</td>
<td>Payables and Purchases: Merchandising</td>
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<td>11-12</td>
<td>Computerizing a Manual Accounting System</td>
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<td>Special Topics in Automated Systems</td>
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<tr>
<td>13-14</td>
<td>Database Systems and Overview/Integration of Access</td>
</tr>
<tr>
<td>15</td>
<td>Final Exam</td>
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II. Course Objectives*:

A. Demonstrate knowledge of basic accounting concepts and the accounting cycle. III
B. Acquire an understanding of computerized general ledger systems and financial reporting. III
C. Develop an understanding of computerized accounts receivable systems. III
D. Develop an understanding of computerized accounts payable systems. III
E. Acquire an understanding of computerized payroll systems and job order costing. III
F. Develop an understanding of simple database concepts and usage. III

*Roman numerals after course objectives reference goals of the Business Administration 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. *(Active Learning Strategies, Transitional Strategies)*

2. Use accounting software and database software on a personal computer. *(Technological Literacy Outcome, Active Learning Strategies)*

3. Interpret information from business and accounting reports. *(Mathematics Outcome, Technological Literacy Outcome)*

*Strategies and outcomes listed after instructional processes reference TBR’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 Quickbooks Accounting for Windows software. B
2. Explain and change the preference settings in Quickbooks. B
3. Backup data files in Quickbooks. B
4. Perform maintenance activities for Quickbooks General Ledger. B
5. Record a variety of transactions and adjustments in Quickbooks General Ledger. A, B
6. Prepare a variety of reports in Quickbooks General Ledger and explain the information contained in each. A, B
7. Perform maintenance activities for Quickbooks Accounts Receivable. C
8. Record a variety of transactions in Quickbooks Accounts Receivable. A, C
9. Prepare a variety of reports in Quickbooks Accounts Receivable and explain the
information contained in each. A, C

10. Perform maintenance activities for Quickbooks Accounts Payable. D
11. Record a variety of transactions in Quickbooks Accounts Payable. A, D
12. Prepare a variety of reports in Quickbooks Accounts Payable and explain the information contained in each. A, D
13. Perform maintenance activities for Quickbooks Payroll. E
14. Record a variety of transactions in Quickbooks Payroll. A, E
15. Prepare a variety of reports in Quickbooks Payroll and explain the information contained in each. A, E
17. Prepare a variety of reports in Quickbooks Job Cost and explain the contents of each. A, E
18. Correct errors in Quickbooks Accounting for Windows. A, B
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. Four major exams are 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:

N/A

D. Other Evaluation Methods:

N/A

E. Grading Scale:
VI. Policies:

A. Attendance Policy:

Pellissippi State 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 Online Catalog)

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 Online Catalog)

C. Accommodations for disabilities:

Students who need accommodations because of a disability, have emergency medical information to share, or need special arrangements in case the building must be evacuated should inform the instructor immediately, privately after class or in her or his office. Students must present a current accommodation plan from a staff member in Services for Students with Disabilities (SSWD) in order to receive accommodations in this course. Services for Students with Disabilities may be contacted by going to Goins 134 or 126 or by phone: 694-6751 (Voice/TTY) or 539-7153. More information is available at www.pstcc.edu/departments/swd/.

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 Online Catalog)