ACCOUNTING SYSTEMS
ACCT 2530

Class Hours: 3.0       Credit Hours: 3.0
Laboratory Hours: 0.0   Revised: Spring 2014

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 be able to read and comprehend at the college level. Students must have a working knowledge of college level algebra. Students must also have a basic understand of the usage of computers and Microsoft Windows. Students must have a working knowledge of accounting principles and the basic accounting cycle.

Prerequisite:
ACCT 1020

Textbook(s) and Other Course Materials:

2. Portable USB Drive (flash drive); with at least 300 MB available for this course
3. 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 and Accounting Systems</td>
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<tr>
<td>2</td>
<td>Introduction to Accounting Systems and Quickbooks</td>
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<tr>
<td>3</td>
<td>Sales and Receivables: Service Businesses</td>
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<tr>
<td>4</td>
<td>Purchases and Payables: Service Business</td>
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<td>5-6</td>
<td>General Accounting and Period End Procedures</td>
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<tr>
<td>7-8</td>
<td>Payroll Accounting</td>
</tr>
<tr>
<td>9</td>
<td>Sales and Receivables: Merchandising Businesses</td>
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</tbody>
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II. Course Goals*:

The course will:

A. Enhance student’s knowledge and understanding of basic accounting concepts and the accounting cycle. I, III

B. Allow students to develop an understanding of automated general ledger systems and financial reporting. I, III, VI

C. Extend student’s knowledge and understanding of computerized accounting systems and their components. I, III, VI

D. Guide students to an understanding of computerized accounts receivable and accounts payable systems. I, III, VI

E. Guide students to an understanding of computerized payroll systems and job order costing. I, III, V, VI

F. Increase student’s knowledge and understanding of internal control over computerized systems and basic database concepts. I, II, III, V, VI

G. Increase student’s competency in recording transactions, financial reporting, and finding and correcting errors within the accounting system. I, III, VI

*Roman numerals after course objectives reference goals of the Business Administration program.

III. Expected Student Learning Outcomes*:

The student will be able to:

1. Properly start and run computerized accounting software. B

2. Explain and change the preference settings in the computerized accounting software. B

3. Backup and restore company data files. B

4. Perform general ledger maintenance activities in automated accounting systems. B

5. Record a variety of transactions and adjustments in automated accounting systems. A, B

6. Prepare a variety of reports in computerized accounting software and explain the information contained in each. A, B

7. Perform maintenance activities for accounts receivable. C

8. Record a variety of transactions in an automated accounting system for revenue and accounts receivable. A, C
9. Prepare a variety of reports for revenues and accounts receivable and explain the information contained in each. A, C

10. Perform maintenance activities for accounts payable. D

11. Record a variety of transactions in an automated account system for purchasing and accounts payable. A, D

12. Prepare a variety of reports in computerized accounting software for purchases and accounts payable and explain the information contained in each. A, D

13. Perform maintenance activities in an automated accounting system for payroll. E

14. Record a variety of payroll and payroll related transactions. A, E

15. Prepare a variety of reports for payroll and payroll related activities in an automated accounting system and explain the information contained in each. A, E

16. Correct errors (for both current and prior periods) in automated accounting software. A, B

17. Be able to analyze and interpret a variety of financial reports. C, G

18. Create and edit a database table. F

19. Modify the structure and contents of a database table. F

20. Perform basic queries related to a database table. F

21. Prepare basic reports related to a database table. F

* Capital letters after Expected Student Learning Outcomes reference the course goals listed above.

IV. 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.

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 and projects are to be completed outside class (using a computer and the appropriate software). Detailed instructions on assignments and homework will be provided by the instructor.

C. Field Work:

N/A

D. Other Evaluation Methods:

This information, if applicable, will be provided by the instructor in a supplement to the course syllabus.
E. Grading Scale:

A  92 - 100
B+  89 - 91
B   82 - 88
C+  79 - 81
C   72 - 78
D   65 - 71
F   Below 65

V. Policies:

A. Attendance Policy:

Pellissippi State expects students to attend all scheduled instructional activities. As a minimum, students in all courses (excluding distance learning courses) must be present for at least 75 percent of their scheduled class and laboratory meetings in order to receive credit for the course. Individual departments/programs/disciplines, with the approval of the vice president of Academic Affairs, may have requirements that are more stringent. In very specific circumstances, an appeal of the policy may be addressed to the head of the department in which the course was taken. If further action is warranted, the appeal may be addressed to the vice president of Academic Affairs.

B. Academic Dishonesty:

Academic misconduct committed either directly or indirectly by an individual or group is subject to disciplinary action. Prohibited activities include but are not limited to the following practices:
• Cheating, including but not limited to unauthorized assistance from material, people, or devices when taking a test, quiz, or examination; writing papers or reports; solving problems; or completing academic assignments.
• Plagiarism, including but not limited to paraphrasing, summarizing, or directly quoting published or unpublished work of another person, including online or computerized services, without proper documentation of the original source.
• Purchasing or otherwise obtaining prewritten essays, research papers, or materials prepared by another person or agency that sells term papers or other academic materials to be presented as one’s own work.
• Taking an exam for another student.
• Providing others with information and/or answers regarding exams, quizzes, homework or other classroom assignments unless explicitly authorized by the instructor.
• Any of the above occurring within the Web or distance learning environment.

Please see the Pellissippi State Policies and Procedures Manual, Policy 04:02:00 Academic/Classroom Conduct and Disciplinary Sanctions for the complete policy.

C. Accommodations for disabilities:

Students that 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 sending email to disabilityservices@pstcc.edu, or visiting Goins 127, 132, 134, 135, 131. More information is available at http://www.pstcc.edu/sswd/.

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.