

PELLISSIPPI STATE COMMUNITY COLLEGE  
MASTER SYLLABUS

**ACCOUNTING SYSTEMS APPLICATIONS  
ACCT 2382**

**Class Hours: 3.0**

**Credit Hours: 3.0**

**Laboratory Hours: 0.0**

**Revised: Spring 2016**

**NOTE: This course is not designed for transfer credit.**

**Catalog Course Description:**

This course presents the process of setting up and maintaining an accounting information system using computerized accounting software.

**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 basic working knowledge of accounting principles and the accounting cycle.

**Prerequisite:**

ACCT 1020

**Textbook(s) and Other Course Materials:**

1. Horne, Janet. *Quickbooks Pro 2013: A Complete Course*. Pearson, 2013, 2014, ISBN: 978-0-13-302339-8.
2. Portable USB Drive (flash drive); with at least 300 MB available for this course
3. 4 Pocket Folders

**I. Week/Unit/Topic Basis:**

<b>Week</b>	<b>Chapter</b>	<b>Topic</b>
1	---	Review of Accounting Cycle and Accounting Systems
2	1	Introduction to Accounting Systems and Quickbooks
3	2	Sales and Receivables: Service Businesses
4	3	Purchases and Payables: Service Business
5-6	4	General Accounting and Period End – Service Businesses and Proprietorships
7-8	8	Payroll Accounting
9	5	Sales and Receivables: Merchandising Businesses
10	6	Purchases and Payables: Merchandising Businesses

11-12	7	General Accounting and Period End – Merchandisers and Partnerships Special Topics in Automated Accounting Systems
13-14	----	Special Topics in Automated Accounting Systems
15	→	Final Exam

## II. Course Goals\*:

The course will:

- A. Extend student's knowledge of basic accounting concepts and the accounting cycle. I, III
- B. Allow students to develop knowledge and usage of automated general ledger systems and financial reporting. I, III, VI
- C. Enhance student's knowledge of computerized accounting systems and the components of such systems. 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 of internal control over computerized systems. 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 A.A.S. Business program.

## III. Expected Student Learning Outcomes\*:

The student will be able to:

- 1. Record a variety of transactions and adjustments in automated accounting systems. A, B, C, D, G
- 2. Analyze and record equity transactions for proprietorships and partnerships. B, G
- 3. Detect and correct errors using accounting software. B, C, F, G
- 4. Record a variety of payroll and payroll related transactions. E, G
- 5. Prepare and interpret a variety of payroll reports and payroll tax forms. E
- 6. Prepare a variety of reports using accounting software. B, G
- 7. Analyze, explain, and interpret a variety of financial reports. B, E, F, G
- 8. Perform maintenance activities in automated accounting systems. A, B, C
- 9. Identify the internal control procedures appropriate to automated accounting systems. F

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

#### **IV. Evaluation:**

##### A. Testing Procedures: 75% of grade

Three major exams will be given in the course. Each exam will consist of a theoretical component and a practical component. The practical component will consist of properly recording transactions and reporting using automated accounting software. In addition, quizzes will be given throughout the term.

##### B. Laboratory Expectations: 9% of grade

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 (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: 16% of grade

Class participation and preparation and projects will be assigned. Projects will be designed to supplement and enhance class assignments. Specific instructions and will be provided by the instructor.

##### 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 Disability Services (DS) in order to receive accommodations in this course. Disability Services may be contacted by sending email to [disabilityservices@pstcc.edu](mailto:disabilityservices@pstcc.edu), or by visiting Alexander 130. More information is available at <http://www.pstcc.edu/sswd/>.

#### D. Other Policies

This information, if applicable, will be provided via a syllabus supplement.