

Pellissippi State Community College
Master Syllabus

ACCOUNTING SYSTEMS APPLICATIONS
ACCT 2382

Class Hours: 3.0
Laboratory Hours: 0.0

Credit Hours: 3.0
Revised: Spring 2017

NOTE: This course is not designed for transfer credit toward a bachelor's degree

Catalog Course Description

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

Prerequisite

ACCT 1020

Corequisites

None

Textbooks and Other Course Materials

1. Horne, Janet. *Quickbooks 2015: A Complete Course*. Pearson, 2015, ISBN: 978-0-13-413010-1
2. Portable USB Drive (flash drive) with at least 300 MB available for this course
3. 4 Pocket Folders

Week/Unit/Topic Basis

Week	Chapter	Topic
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	Adjustments and Closing: 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	Adjustments and Closing: Merchandisers and Partnerships
13-14	N/A	Special Topics in Automated Accounting Systems
15	N/A	Final Exam

Course Goals

NOTE: Roman numerals after course goals reference goals of the A.A.S. Business program.

This 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

Expected Student Learning Outcomes

NOTE: Letters after student learning outcomes reference the course objectives listed above.

The student will

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

Evaluation

Testing Procedures: Approximately 63% of grade

Three major exams will be given in 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.

Laboratory Expectations: Approximately 12% 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.

Field Work: Approximately 0% of grade

None

Other Evaluation Methods: Approximately 25% 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.

Grading Scale

92-100	A
89-91	B+
82-88	B
79-81	C+
72-78	C
65-71	D
0-64	F

Policies

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.

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 Conduct and Disciplinary Sanctions for the complete policy.

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](http://www.pstcc.edu/sswd/) (<http://www.pstcc.edu/sswd/>) may be contacted via [Disability Services email](#) or by visiting Alexander 130.

Computer Usage Guidelines

College-owned or -operated computing resources are provided for use students of Pellissippi State Community College. All students are responsible for the use of Pellissippi State's computing resources in an effective, efficient, ethical and lawful manner. It is each individual user's responsibility to abide by the policy available at www.pstcc.edu/ppm/pdf/08-13-05.pdf.