

Pellissippi State Community College
Master Syllabus

ACCOUNTING SYSTEMS
ACC 2530

Class Hours: 3.0

Credit Hours: 3.0

Laboratory Hours: 0.0

Date Revised: December 3, 2010

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, job order costing, and database organization and usage.

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: ACC 2030 (Principles of Accounting II) or equivalent

Corequisites: None

Textbooks and Other Course Materials:

1. Horne, Janet. **Quickbooks Pro 2010: A Complete Course**. Prentice Hall, Inc., 2010 (ISBN: 978-0-13-216665-2).
2. Portable USB Drive (flash drive); with at least 250 MB available for this course
3. 4 Pocket Folders

I. 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	General Accounting and Period End Procedures
7-8	8	Payroll Accounting
9	5	Sales and Receivables: Merchandising Businesses
10	6	Purchases and Payables: Merchandising Businesses
11-12	9 ---	Computerizing a Manual Accounting Systems Special Topics in Automated Accounting Systems
13-14	---	Database Systems and Overview/Integration of Access
15	→	Final Exam

II. Course Goals:*

This 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 its 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 understanding of basic database concepts and usage. I, II, III, V, VI

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

III. Expected Student Learning Outcomes:*

The student should be able to:

1. Start computerized accounting 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 computerized accounting software 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
16. Correct errors in an automated accounting software. A, B
17. Explain the difference between a field, a record, and a table, and give examples of each. F
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

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

IV. Evaluation:

A. Testing Procedure and Grading Scale:

The instructor's policy on exams, quizzes, homework, attendance, and grades will be provided by the instructor 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 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:

This information, if applicable, will be provided by the instructor in a supplement to the course syllabus

E. Grading Scale:

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

V. 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.] (*See Pellissippi State 2010-2012 Catalog for more information*)

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 grade in the course. (*See Pellissippi State 2010-2012 Catalog for more information*)

C. 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 in accordance with Pellissippi State's computer usage policy. (*See Pellissippi State 2010-2012 Catalog for more information*)

D. Accommodation 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 his or her office. Students must present a current accommodation plan from a staff member in Service 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 127, 131, 132, 134, or 135 or by phone: 539-7153 or TTY 694-6429. More information is available at www.pstcc.edu/departments/swd/