

COURSE OUTLINE

Revision: Marla Lockhart - Date: April, 2009

DEPARTMENT:	Business Programs
CURRICULUM:	Vocational Accounting
COURSE TITLE:	Accounting Systems
COURSE NUMBER:	ACC 214
TYPE OF COURSE:	Vocational Accounting
COURSE LENGTH:	1 quarter
CREDIT HOURS:	5
LECTURE HOURS:	55
LAB HOURS:	0
CLASS SIZE:	28
PREREQUISITES:	ACC110 (Introduction to Accounting I) and ACC 120 (Introduction to Accounting II) or ACC 210 (Financial Accounting Fundamentals I) With a minimum grade of 2.0

COURSE DESCRIPTION: This Course explores the use of the personal computer for performing the basic accounting cycle. A general ledger software package is used for journalizing transactions, posting, and receivable, payable, inventory, payroll and fixed assets. This course will also be used to introduce students to spreadsheet software currently used in accounting offices.

STUDENT LEARNING OUTCOMES ADDRESSED:

1. Communication - Read and listen actively to learn and communicate.
2. Computation - Use arithmetic and other basic mathematical operations as require by program of study.
3. Human Relations – Use social interactive skills to work in groups effectively
4. Critical Thinking and Problem Solving – Use critical thinking to determine applicable tax criteria.
5. Technology – Use appropriate computer software and hardware for academic and career tasks.

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6. Personal Responsibility – Be motivated to learn and meet prescribed academic deadlines. Take pride in one's work.
7. Information Literacy – Access and evaluate information from a variety of source. Use information to achieve personal, academic and career goals.

ACCOUNTING PROGRAM

Program Outcomes

- 1 Demonstrate understanding of terminology related to accounting. (SLO1.2)
- 2 Access information, analyze and classify source documents. (SLO1.1, 4.1, 5.1 & 7.1)
- 3 Perform basic accounting functions e.g. adjusting closing entries, recording depreciation and transactions using common practices and GAAP (Generally Accepted Accounting Principles). (SLO 2.1, 2.2 & 2.3)
- 4 Prepare basic financial statements. (SLO 2.2 & 7.1)
- 5 Analyze individual components of income statements, balance sheets, and statements of retained earnings/statement of owner's equity. (SLO 4.1 & 7.1)
- 6 Document transactions according to accounting standards and procedures. (SLO 4.1)
- 7 Demonstrate responsibility and honesty in recording and reporting accounting transactions. (SLO 6.3 & 6.4)
- 8 Apply Standard English rules in clear, concise and effective business communications. (SLO 1.1 & 1.2)
- 9 Apply mathematical skill to business and banking situations. (SLO 2.1, 2.2 & 2.3).
- 10 Apply computer skills to all forms of business communication including presentation materials and graphics. (SLO 5.1)
- 11 Use office technology for inter and intra office communication. (SLO 1.1, 1.2 & 5.1)
- 12 Identify and manage tasks involved in managing meetings. (SLO 3.1 & 6.5)
- 13 Demonstrate accuracy and skill in handling the telephone. (SLO 1.1, 1.2 & 5.1)
- 14 Demonstrate time management and organization skills. (SLO 6.2 & 7.1)
- 15 Identify and use appropriate resources for problem solving. (SLO 7.1)
- 16 Receive, interpret, and follow both written and verbal instructions. (SLO 1.1)
- 17 Demonstrate proficiency in production of business documents. (SLO 1.2)

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18 Import graphics, charts and text into business applications. (SLO 2.2)

19 Demonstrate flexibility, motivation when faced with change. (SLO 6.1)

20 Use the Internet for information searches. (SLO 7.1)

((ACC 210-A Financial Accounting Fundamentals I)

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21 Create and manage physical and electronic data systems in business applications. (SLO 1.2 & 2.2)

22 Adapt to workplace practices and practice appropriate professional conduct. (SLO 6.4 & 6.5?)

23 Interact effectively with individuals and groups. (SLO 3.1 & 3.2)

24 Create and present effective presentations, (with and without software). (SLO 6.3, 7.2 & 5.1)

25 Interpret business data. (SLO 2.1, 2.2 & 4.1)

26 Demonstrate knowledge of laws and regulations, which affect the US workplace and work force, and an appreciation for ethics in business. (SLO 3.2, 4.1 & 7.2)

27 Understand career paths and advancement criteria typical of office occupations. (SLO 6.1, 6.2 & 7.2)

28 Create effective spreadsheets that communicate financial and other business information (SLO 5.1 & 2.3)

29 Work with others on larger scale projects (SLO 3.1)

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GENERAL COURSE OBJECTIVES:

At the end of the course the student will:

1. Apply computer technology with an understanding of accounting principles.
2. Utilize general ledger software to properly record financial transactions and prepare internal and external reports for sole proprietorships, partnerships, and corporations.
3. Utilize fixed assets, payroll, and perpetual inventory costing systems to properly record transactions and prepare appropriate financial reports.
4. Transfer data from accounting software to a spreadsheet program and perform additional operations on the data.
5. Convert a manual accounting system to a computerized system and perform all required accounting setup procedures.
6. Utilize the computer to conduct horizontal, vertical, and ratio analysis of financial data.
7. Demonstrate good office work habits.
 - a. Regular attendance and promptness.
 - b. Timely completion of assignments.
 - c. Neatly and accurately prepared financial statements.
8. Demonstrate safety in the work place.
9. Demonstrate a leadership role in class.
 - a. Participation in class activities.
 - b. Involvement in being a leader.
10. Demonstrate understanding of work ethics in organizations.
 - a. Awareness of work ethics
 - b. Awareness of harassment.

TOPICAL OUTLINE:

APPROX. HOURS

I. Introduction to the text, instructor, syllabus, and students	1
II. Introduction to a computerized accounting system	3
III. Accounting cycle for service and merchandising businesses	6
IV. Use of a voucher system	3
V. Comprehensive problem for a merchandising business with vouchers	5
VI. Fixed assets and depreciation	3
VII. Payroll records and taxes for employees	3
VIII. Ownership records for partnerships and corporations	3
IX. Financial statement analysis	5
X. Comprehensive problem – sole proprietorship	5
XI. Departmentalized accounting	3
XII. Accounting system setup	5
XIII. Comprehensive problem – corporation (with financial analyses)	5
XIV. Introduction to spreadsheets	5

Total 55.0

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