



**ACC 1104
COMPUTERIZED ACCOUNTING
MASTER COURSE SYLLABUS**

****Instructors will provide students with additional course-specific information, including attendance/makeup policies, assignment/test scheduling, and instructor contact information, as necessary and appropriate.****

Prerequisite(s): **SCT 100**

Corequisite(s): **ACC 1102**

Quarter(s) Offered: **Fall and Spring**

Class Hours: **1**

Lab Hours: **4**

Credit Hours: **3**

Course Description:

The course emphasizes the operation of computerized accounting systems from manual input forms. Topics include: equipment use, general ledger, accounts receivable and payable, payroll, cash management, and financial reports. Laboratory work includes theoretical and technical application.

Student Learning Outcomes: Upon successful completion of this course, the student should be able to:

Equipment Use

- **File management**
 - Explain the procedures for copying and moving computer files. Also explain the procedures for creating folders and organizing the computer files.
- **Backup procedures**
 - Explain the procedures and importance for backing up computer files and restoring files.

General Ledger

- **General ledger setup and operational procedures**
 - Explain the operational procedure for account classifications.
 - Explain procedure for entering the opening balances for existing accounts.
 - Explain the purpose of an opening balance report.
 - Explain the purpose of correct opening balances.
 - Explain the procedure for making adjusting entries including depreciation.
 - Explain the procedure for adding, changing, and deleting accounts.

- **General ledger accounting cycle**
 - Explain the procedure for making corrections.
 - Identify and explain the purpose of each of the following reports: trial balance, general ledger report, income statement, balance sheet, and general journal.
 - Explain the result of year-end closing procedures.
 - Explain the purpose of a post-closing trial balance.

Accounts Receivable and Payable

- **Accounts receivable setup and operational procedures**
 - Identify and explain computerized accounts receivable.
 - Explain the procedures for entering customer information.
 - Explain the procedures for entering customer's opening balances.
 - Explain the purpose of a printed customer list.
 - Explain the need for updating the customer file.
 - Explain the procedure for creating and editing an invoice or cash receipt.
 - Explain the procedure for recording receipt of cash from customers.
 - Explain the procedure for preparing statements for customers.
 - Identify and explain the purpose of various accounts receivable reports.
- **Accounts payable setup and operational procedures**
 - Identify and explain computerized accounts payable.
 - Explain the procedures for entering vendor/creditor information.
 - Explain the procedures for entering vendor's/creditor's opening balances.
 - Explain the purpose of a printed vendor/creditor list.
 - Explain the need for updating the vendor/creditor file.
 - Explain the procedure for creating and editing a purchase order.
 - Explain the procedure for recording payments of cash to vendors/creditors.
 - Explain the procedure for creating and editing checks for vendors/creditors.
 - Identify and explain the purpose of various accounts payable reports.

Payroll

- **Payroll setup and operational procedures**
 - Explain the primary function of a computerized payroll system.
 - Identify and explain the tasks that must be performed in order to set up a payroll system: build the employee list, set up taxes and deductions for each employee, and enter quarterly and yearly balances.
 - Explain the importance of the employee list report.
 - Explain the need for updating employee list; demonstrate the procedure of adding, changing, and deleting employees.
 - Explain the purpose of the payroll transactions and demonstrate the procedure for entering the payroll transactions from the payroll records.
 - Identify and explain the purpose of each of the following reports: payroll register, payroll checks, quarterly report, employee earnings record, and annual W-2 statement.
 - Explain the various monthly, quarterly, and annual reports required.
 - Explain creating and editing payroll checks.
 - Explain the necessary year-end payroll procedures.

Cash Management

- **Petty Cash**
 - Explain the procedures for creating, maintaining, and replenishing the petty cash account.
- **Cash**
 - Explain the procedures for deposits, maintenance, and disbursements involving the cash account.
- **Bank Reconciliation**
 - Explain the procedure for reconciling a bank statement to any cash account.
 - Explain the procedure for making adjustments to the cash account because of the reconciliation.
- **Financial Reports**
- **Financial statements analysis and operational procedures**
 - Identify and explain the purpose of required, as well as beneficial financial statements and reports.
 - Identify and explain various methods of presenting the data through reports (i.e., horizontal analysis, vertical analysis, and comparative periods).

Grading Scale: The grading scale is detailed in the *Catalog and Student Handbook* and listed below for reference. All faculty members follow this scale when assigning grades to reflect a given student's performance in the classroom.

Grade	Numerical Equivalent	Grade Point
A/A*	90-100	4
B/B*	80-89	3
C/C*	70-79	2
D/D*	60-69	1
F/F*	0-59	0

Effective Summer Quarter 2006, Athens Technical College replaced the S/U grading system used for learning support classes with an A*-F* grading system. The registrar uses an asterisk (A*, B*, C*, D*, F*, W*, WF*, WP*) to designate learning support course grades on transcripts and grade reports because these grades are not components of the quarterly grade point average.

Required Textbook(s), including ISBN:

Villani, *QuickBooks Pro 2009*. St. Paul, MN: EMCParadigm. ISBN: 978-0-763-83571-2.

Supplementary Material(s):

Required Equipment/Tools/Resources:

Instructional Technologies Employed:

Computer
Overhead Projector
Projector and Screen
Video Telecasting

Attendance: Regular class attendance is important and expected. The college considers both tardiness and early departure from class as forms of absenteeism. Students absent from class for any reason are still responsible for all work missed. Instructors have the right to determine whether work missed can be made up and have the liberty to set reasonable expectations for attendance based on frequency of class meetings and on the instructional delivery method, subject, type, and level of the class. Class attendance policies will be clearly stated for students by their respective instructors on separate documents (course outlines/schedules) or appendices to the master syllabus.

Grading Policy and Criteria:

Grades of A, B, C, D, or F are assigned to specify levels of performance in course work based on the following scale: A = 90 - 100, B = 80 - 89, C = 70 - 79, D = 60 - 69, F = 59 and below. These grades will be assigned based on student performance unless the student withdraws from or fails the class for reasons described below:

Assignments, Quizzes, and Projects: 80%

Exams: 20%

Work Ethics: To fulfill the responsibility to teach essential workplace ethics, the college evaluates program students on attendance, character, teamwork, appearance, attitude, productivity, organizational skills, communication, cooperation, and respect. Because students are preparing for employment, it is essential that they become accustomed to standards of behavior in the workplace. At the conclusion of the quarter, faculty members assign separate numerical work ethics grades which appear beside the course letter grades on both transcripts and grade reports. The work ethics grading scale is as follows: 3 (Exceeds Expectations), 2 (Meets Expectations), 1 (Needs Improvement), and 0 (Unacceptable).

Academic Honesty: Academic honesty is expected at all times. Any student found to have engaged in academic misconduct such as cheating, plagiarism, or collusion is subject to disciplinary sanctions as outlined in the Student Code of Conduct detailed in the *ATC Catalog and Student Handbook*. The term “plagiarism” includes, but is not limited to, the use, by paraphrase or direct quotation, of the published or unpublished work of another person without full and clear acknowledgment. The term “collusion” includes, but is not limited to, the unauthorized collaboration with any other person in preparing work offered for academic credit. Students are advised that faculty routinely use **turnitin.com** both to prevent plagiarism and to assist in verifying when/if it has occurred.

Course Withdrawal: Students may withdraw from a course without academic penalty until the midpoint of the quarter (as stated in the Academic Calendar published in the *ATC Catalog and Student Handbook*). By withdrawing before the midpoint of the quarter, the student is automatically assigned a grade of W, which does not affect quarterly or cumulative grade point average. Grades of W will affect satisfactory academic progress for financial aid purposes. **Students who stop attending class(es) without formally withdrawing risk earning a final grade of F, which will appear on the academic transcript.** Refer to the *ATC Catalog and Student Handbook* for further details.

Academic Support Center: The Academic Support Centers of Athens Technical College (ATC) provide free tutoring for enrolled students. Both instructors and peer tutors provide tutoring in almost all subjects offered by the college. Information about the Center is accessible via the ATC website at www.athenstech.edu. To find out the specific services available on the Athens, Greene, and Walton Campuses, please call (706) 583-2839. To contact the Academic Support Center on the Elbert County Campus, please call (706) 213-2129.

Americans with Disabilities Act: Any student who believes he/she is eligible for accommodations in the classroom and/or during testing due to a documented disability is encouraged to contact the Director of Student Support Services at (706) 355-5081, or the Coordinator of Disability Services at (706) 355-5006, to apply for assistance. It is our goal at Athens Technical College to provide equal access to education for all students.

Cell Phones and Electronic Devices: Students are strictly prohibited from using cell phones and personal electronic devices within college-owned/operated facilities without the explicit permission of a faculty or staff member.

Food/Drinks in Classroom: Food and beverages (other than water) are not allowed in classrooms/labs.

Warranty of Graduates: The Department of Technical and Adult Education warrants every graduate of technical programs in which students may earn technical certificates of credit, diplomas, or associate degrees. The warranty guarantees that graduates demonstrate the knowledge and skills and can perform each competency as identified in the industry-validated standards established for every program of study. If one of our graduates educated under a standard program or his/her employer finds that the graduate is deficient in one or more competencies as defined in the course/program standards, Athens Technical College will retrain the employee at no instructional cost to the employee or the employer. This guarantee is in effect for two years after graduation.

TEACH Act:

According to the TEACH Act of 2002, Athens Technical College is obligated to advise you that instructional material included in this course may be subject to copyright protection. As such, you must not share, duplicate, transmit, or store the material of this course beyond the purpose and time frame explicitly stated in the syllabus of your course. If you are not certain whether a particular piece of material is covered by copyright protection, you should contact your instructor and obtain his/her written clarification. Failing to observe copyright protection is a violation of law.