Course Syllabus

Department: Business

Date: November 20, 2012

I. Course Prefix and Number: ACC 210

Course Name: Contemporary Accounting Applications

Credit Hours and Contact Hours: 3 credit hours and 3 contact hours

Catalog Description including pre- and co-requisites:

Provides an in-depth study of current accounting applications in the private sector, with emphasis on the more widely-used applications packages available to the modern accountant. Topics will include computerized accounting packages, accounting information systems, auditing and control, and the accountant’s role in the organization. Prerequisite: ACC 102 or permission of instructor.

Relationship to Academic Programs and Curriculum including SUNY Gen Ed designation if applicable:

Required for AAS in Accounting. Business Elective Elsewhere.

II. Course Student Learning Outcomes: State the student learning outcome(s) for the course (e.g. Student will be able to identify…)

- Students will demonstrate the ability to enter accounting transactions into general ledger software.
- Students will demonstrate knowledge of a professional comportment expected from an entry level accountant.
- Students will demonstrate the ability to identify accounting errors and take the appropriate steps to correct them.
- Students will demonstrate the ability to generate standard and custom reports from general ledger software.

College Learning Outcomes Addressed by the Course: (check each College Learning Outcome addressed by the Student Learning Outcomes)

X writing  X computer literacy
☐ oral communications  ☐ ethics/values
X reading  ☐ citizenship
☐ mathematics  ☐ global concerns
X critical thinking  ☐ information resources

III. Assessment Measures (Summarize how the college and student learning outcomes...
**will be assessed**: For each identified outcome checked, please provide the specific assessment measure.

<table>
<thead>
<tr>
<th>List identified College Learning Outcomes(s)</th>
<th>Specific assessment measure(s)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Computer Literacy</td>
<td>Graded projects and tests utilizing state of the art accounting software.</td>
</tr>
<tr>
<td>Reading</td>
<td>Testing of reading assignments and case studies.</td>
</tr>
<tr>
<td>Writing</td>
<td>Graded case studies and reports.</td>
</tr>
<tr>
<td>Critical Thinking</td>
<td>Graded projects.</td>
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</tbody>
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IV. Instructional Materials and Methods

**Types of Course Materials:**

Textbook and associated accounting software

**Methods of Instruction (e.g. Lecture, Lab, Seminar ...):**

Lecture with integrated labs.

V. General Outline of Topics Covered:

1) **Introduction to Computers & QuickBooks Pro**
   
a. Computer hardware & software terminology  
b. Opening, closing & backing up case files.  
c. Introduction to QuickBooks screens & functions  
d. Navigating QuickBooks

2) **Sales & Receivables : Service Business**  
a. Invoices  
b. Sales Receipts  
c. Credit Memos  
d. Receiving Payments  
e. Making Bank Deposits  
f. New Customers

3) **Payables & Purchases: Service Business**  
a. Purchase Orders  
b. Entering Bills  
c. Paying Bills  
d. Printing Checks
e. New Vendors

4) General Accounting and End-of-Period Procedures: Service Business
   a. Reconciliation of Cash
   b. Adjustments and Journal Entries
   c. Other Closing Procedures
   d. End-of-Period reporting
   e. Adding, de-activating, editing, and deleting General Ledger Accounts

5) Sales & Receivables: Merchandising Business
   a. Expands Chapter 2 for Merchandiser Operations ...
   b. Credit Limits
   c. Sales Taxes: collection and remittance
   d. Managing the “Item List” (products for sale)
   e. Credit Card Sales
   f. Early payment discounts

6) Payables & Purchases: Merchandising Business
   a. Expands Chapter 3 for Merchandiser Operations ...
   b. Purchase of Inventory
   c. Set re-order points
   d. Receiving inventory & partial receipts
   e. Vendor Credits
   f. Credit Card Purchases
   g. Purchase discounts

7) General Accounting and End-of-Period Procedures: Merchandising Business
   a. Expands Chapter 4 for Merchandiser Operations ...
   b. Inventory adjustments
   c. Fixed asset management
   d. Partnership accounting fundamentals
   e. Credit Card reconciliation

8) Payroll Accounting
   a. Creating & Printing Paychecks
   b. Adding and editing Employee information
   c. Income Tax reporting (940, 941, and W2)
   d. Payroll reporting

9) Computerizing a Manual Accounting System
   a. Starting a new company on QuickBooks

10) Error finding & resolution (not in text)
    a. A “find & correct the errors” exercise is recommended.