

DATE: Fall 2007

COURSE NAME: Contemporary Accounting Applications

PREFIX AND NUMBER: ACC 210

CREDIT AND CONTACT HOURS: 3 credit hours – 3 contact hours

COURSE DESCRIPTION:

Provides and 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.

II. COURSE OUTCOMES AND OBJECTIVES:

- 1) The Accounting A.A.S. Degree is intended to prepare students for employment in the accounting profession. This course is designed to help the student to apply the accounting theory learned in other accounting courses in an environment that simulates the workplace.
- 2) This course will provide the student with a detailed understanding of accounting software applications that they can apply in the workplace, making them more employable.
- 3) Understanding the Internal Control and other processes common to the accounting functions of most businesses will help students assimilate into the working world.
- 4) Upon completing the course, students should understand the personal characteristics required of accounting professionals in the working world.

Competencies addressed:

Writing: Students will be asked to respond to essay questions on tests and other exercises that will place a demand upon them to explain complicated, technical accounting and Internal Control issues concisely.

Reading: Students will read, and follow precisely the directions laid out in the case studies they perform.

Computer Literacy & Information Resources: Students will gain hands-on experience in the use of, and controls over modern accounting software. The importance of the integrity of accounting and other data to the business world is stressed.

Professional Competency: Students will be asked to develop those characteristics required of accounting professionals, such as precision, neatness, completion and timeliness.

Problem Solving: Students will be asked to correct errors committed in the completion of casework, and to find ways to prevent the commission of errors.

Ethics / Values: Students will learn the importance of business ethics as they apply to the accounting profession.

III . METHODS OF INSTRUCTION

Textbook:

QuickBooks Pro 2004 – A Complete Course (with CD)

Supplementary Readings:

Supplementary readings on Internal Controls, the working environment of accounting, accounting ethics, and other topics related to the accounting profession and workplace should be disseminated. These are not included in the textbook.

The primary method of instruction is to allow students to work through the textbook during class time. The text contains comprehensive cases which require more than the total amount of class time to complete. It is recommended that between 75-90% of class time should be conducted as lab exercises, with the remainder being lecture as discussed below.

Lecture on topics related to the accounting profession, workplace, and internal controls should be planned, as well as demonstrations of key functions of QuickBooks Pro 2004 (especially in the first week of class).

An exercise designed to have students find and resolve accounting errors is currently a part of the course and gives students experience in this valuable accounting skill.

Methods of Evaluation:

Tests & Assignments:

Attendance:

IV. GENERAL OUTLINE OF TOPICS COVERED

- 1) Introduction to Computers & QuickBooks Pro
- 2) Sales & Receivables : Service Business
- 3) Payables & Purchases: Service Business
- 4) General Accounting and End-of-Period Procedures: Service Business
- 5) Sales & Receivables: Merchandising Business
- 6) Payables & Purchases: Merchandising Business
- 7) General Accounting and End-of-Period Procedures: Merchandising Business
- 8) Payroll Accounting
- 9) Computerizing a Manual Accounting System
- 10) Error finding & resolution (not in text)
- 11) Internal Controls & Accounting Ethics (not in text)