RARITAN VALLEY COMMUNITY COLLEGE
ACADEMIC COURSE OUTLINE

Accounting Systems and Software ACCT-225

I. Basic Course Information

A. Course Number and Title: Accounting Systems and Software

B. New or Modified Course: February 2015

C. Date of Proposal: Semester: Spring Year: 2015

D. Sponsoring Department: Business & Public Service

E. Semester Credit Hours: 3

F. Weekly Contact Hours: 4 Lecture: 2 Laboratory: 2

G. Prerequisites/Corequisites: Financial Accounting ACCT-101

H. Laboratory Fees: Yes

I. Name and Telephone Number or E-Mail Address of Department Chair:

   Pattiann Kletz pkletz@raritanval.edu

II. Catalog Description

Prerequisite: ACCT-101 Financial Accounting and familiarity with the use of a personal computer. In this hands-on course, students will learn to use computerized software to record the transactions of a small to medium-sized business. Topics covered include customer- and vendor-related transactions, end-of-period transactions, payroll, and converting a manual accounting system to a computerized system.

III. Statement of Course Need

Computerized accounting is widespread and affordable to even the smallest business, and significantly improves the efficiency in recording, presenting and interpreting the financial records of the entity. This course provides instruction in a skill that is practical to those who are interested in running their own business, and to accountants who intend to serve this community.
The course generally transfers as elective credit, or does not transfer at all.

IV. Place of Course in College Curriculum

A. Free Elective (This applies automatically to all credit courses in the College.)
B. This course is not a General Education course.
C. This course meets a program requirement for A.A.S. Accounting, A.A.S. Accounting Information Systems, and the CPA Education Requirements certificate.
D. The course either transfers as elective credit, or does not transfer at all.

V. Outline of Course Content

I. Introduction
   A. The RVCC Local Area Network (LAN)
   B. File Management
   C. Functions and Features of a Computerized Accounting System
II. Transactions for Service Businesses
   A. Customer-related Transactions
   B. Vendor-related Transactions
   C. End-of-period Transactions
III. Transactions for Merchandisers
   A. Customer-related Transactions
   B. Vendor-related Transactions
   C. End-of-period Transactions
IV. Payroll
V. Computerizing a Manual Accounting System

VI. General Education and Course Learning Outcomes

A. General Education Learning Outcomes:

At the completion of the course, students will be able to:
1. Use technological tools for information analysis and decision making (GE NJ4)
2. Communicate with others through written reports in a clear, logical manner regarding accounting and computer issues. (GE NJ1)
3. Apply quantitative reasoning to interpret data and solve accounting problems. (GE NJ2)
B. **Course Learning Outcomes:**

At the completion of the course, students will be able to:

1. Record cash, credit card, and credit Sales transactions for both a service business and a merchandiser.
2. Record customer payments and apply sales discounts for both a service business and a merchandiser.
3. Produce purchase orders and manage inventory for a merchandiser.
4. Record vendor bills and generate payments via check or credit card for both a service business and a merchandiser.
5. Generate adjusting entries for both a service business and a merchandiser.
6. Construct an employee template.
7. Generate reports and financial statements for both a service business and a merchandiser.
8. Generate a new company in the computerized software and transfer the appropriate information from a manual accounting system for both a service business and a merchandiser.

VII. **Modes of Teaching and Learning**

This course will employ the following modes of teaching:

A. lecture/discussion  
B. computer-assisted instruction  
C. laboratory  

VIII. **Papers, Examinations, and other Assessment Instruments**

This course will employ the following assessment methods:

A. Examinations  
B. Homworks  
C. Computer Lab submissions  

IX. **Grade Determinants**

A. Examinations  
B. Homworks  
C. Computer Lab submissions  

X. **Texts and Materials**

Textbook: QuickBooks Pro latest edition  
Janet Horne  
Prentice-Hall  

Materials: Students must supply their own portable media
Please Note: The course outline is intended only as a guide to course content and resources. Do not purchase textbooks based on this outline. The RVCC Bookstore is the sole resource for the most up-to-date information about textbooks.

XI. Resources

The course must take place in a classroom equipped with computers for each student. Each computer must have a copy of latest edition of the computerized software loaded onto the hard drive.

XII. Honors Options [if relevant]

1. **Definition**: Prerequisite: Minimum GPA of 3.5 or permission of the instructor. The Honors Option for this course conforms to the definition of Honors in that it requires working on an independent study project. Specifically, the Honors Option student will work on a project with a small business (under the auspices of the Small Business Development Center). The project, in line with the subject matter of the course, will relate in some way to the use of computerized accounting software in the small business. This may take the form of setting up the business to use computerized accounting software; instructing the small business owner in the use of the software or interpretation of its reports; customizing an existing installation of the software; or some combination of the preceding.

2. **Educational Goals and Learning Outcomes**

   **A. General Education Goal**

   Students will:
   1. Communicate clearly and effectively with the small business owners through oral and written communication. (GE NJ1)
   2. Develop an installation of QuickBooks to meet the stated needs of the small business owner. (GE NJ4)

   **B. Student Learning Outcomes**

   Students will be able to:
   1. Articulate actual problems faced by small business users of computerized accounting software regarding installation and use in a business setting.
   2. Solve problems experienced by small business owners in the installation, operation, and/or customization of computerized accounting software effectively.
3. **Assessment Instruments**

   A. Progress Report  
   B. Final Report  
   C. Small Business Owner Feedback  
   D. Presentation

4. **Grade Determination**

   A. Progress Report  
   B. Final Report  
   C. Small Business Owner Feedback  
   D. Presentation

5. **Honors Option Content**

   A student may choose this course as an Honors Option. Students will be required to:

   1. Attend the orientation meeting held with the small business owner, at which time the scope of the project, and a preliminary plan of action (including the next meeting between student and small business owner) will be developed, and approved by the faculty member and the SBDC.
   2. Produce progress reports at intervals determined by the instructor and submit such reports to the sponsoring faculty members. Progress report will list the progress to date of the project, and any difficulties the student may encounter.
   3. Produce a final report and submit to the sponsoring faculty member. Such report will be an overall summary of work completed during the project.
   4. Create a presentation to the class summarizing the project, the issues encountered and how they were overcome, and lessons learned.