

**LOS RIOS COMMUNITY COLLEGE DISTRICT
FOLSOM LAKE COLLEGE**

ACCOUNTING 341 - Accounting on the Microcomputer-ONLINE at
<http://d2l.losrios.edu>

Fall Semester August 22, 2009-December 17, 2009

COURSE SYLLABUS

- PROFESSOR:** Paula E. Hegner, CPA, MS (Accountancy)
- OFFICE LOCATION:** FL1- Aspen Hall Room 145 – Folsom Lake College
- OFFICE HOURS:** M-TH 12:35PM-1:35PM
- OFFICE PHONE NUMBER:** (916) 608-6582
- E-MAIL & WEB ADDRESS:** pehegner@comcast.net
<http://www.flc.losrios.edu/~hegner>

TEXT & SUPPLIES:

Yacht, Carol, *Computer Accounting with Peachtree by Sage Complete Accounting 2009, 13th Edition, McGraw-Hill/Irwin*, 2010. ISBN 978-0-07-337951-7

For making backups use one of the following:

- USB flash or thumb drive
- CD-R or CD-RW disk
- DVD-R or DVD-RW

COURSE PREREQUISITES:

Two years of high school accounting, Accounting 101 or Accounting 301. Grade of “C” or better required to meet the prerequisite. Course transferable to CSU.

COURSE DESCRIPTION:

This is a course using the computer to prepare financial accounting statements and reports used in business. Areas of study include general ledger, accounts payable, accounts receivable, inventory, payroll, and depreciation. The ability to type 20-30 words a minute and to use a ten-key calculator by the touch method will be useful for completing class assignments.

LEARNING OUTCOMES AND OBJECTIVES

Upon completion of this course, the student will be able to:

- examine differences between manual and computerized accounting systems.
- create vendor master files and transactions, including purchases, accounts payable, and payments
- create customer master files and transactions including sales, accounts receivable, and customer collections

- generate employee transactions including time reporting, payroll transactions, and tax reporting.
- maintain general ledger accounts, including appropriate adjusting and closing entries.
- create and analyze accounts receivable and accounts payable transactions.
- generate and verify customer statements, checks, a check register, and an aged accounts receivable ledger by customer report.
- reconcile accounts to the monthly bank statement.
- generate and interpret various reports and financial statements.

COURSE GRADING:

Course grades will be assigned based upon individual total points accumulated during the semester.

90-100%=A, 80-89%=B, 70-79%=C, 60-69%=D, Below 60%=F

End of Chapter Questions-True/Make True, Short-Answer or Multiple Choice Questions.	140 points
End of Chapter Exercises	280 points
End of Chapter Analysis Questions (after each Chapter Exercise)	70 points
Project 1: Sharon Clarke, Accountant	120 points
Project 2: Valley Sports	120 points
Project 3: Mesa Computer Club	120 points
Project 4: JP Manufacturing, Inc.	220 points
TOTAL POINTS	1070 points

COURSE ASSIGNMENTS:

All assignments by week can be accessed in the D2Lsystem. Please note all assignments are due by Friday of each week. A 50% point reduction will be imposed for all late assignments.