LOS RIOS COMMUNITY COLLEGE DISTRICT
FOLSOM LAKE COLLEGE

ACCOUNTING 341 – Computerized Accounting -ONLINE at http://d2l.losrios.edu
Spring Semester January 16, 2010-May 19, 2010

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:

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

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• 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 D2L system. Please note all assignments are due by Friday of each week. A 50% point reduction will be imposed for all late assignments.