Technical College of the Lowcountry   Business Technology Division
921 Ribaut Rd.   Building 14, Room 117
Beaufort, SC 29901   843-525-8241

ACC 240

COMPUTERIZED ACCOUNTING

Course Description
This course is a study of using the computer to design and implement various accounting functions, including financial transactions, records, statements, reports and documents.

Prerequisite: ACC 101, CPT 170 or instructor approval

3.0 Cr (3 lect/pres, 0 lab, 0 other)

Course Focus
The focus of the course is to provide students with hands-on experience using a computerized accounting system.

Text and References
Textbook information and supplemental material for this course can be found on our TCL Bookstore website at: http://bookstore.tcl.edu/SelectTermDept

Course Goals
  The following list of course goals will be addressed in the course.

1. Manage Excel files
2. Exploring a workbook
3. Navigating within a worksheet
4. Renaming, inserting, moving, copying and deleting worksheets
5. Entering text, dates and numbers
6. Resizing columns and rows
7. Adding Formulas
8. Simplifying formulas with Functions
9. Using flash fill
10. Formatting cell text
11. Working with fill colors and backgrounds
12. Using functions and formulas to calculate sales data
13. Making workbooks user-friendly
14. Using excel functions
15. Referencing function results in a formula
16. Interpreting error values
17. Exploring cell references
18. Using Financial functions
19. Creating a chart
20. Creating excel tables

21.   Maintaining data in excel tables
22.   Filtering data
23.   Grouping and linking worksheets
24.   Planning an Excel application
25.   Data Validation and Protection
26.   Macros
27.   Working with Logical functions
28.   Using LOOKUP functions
29.   Calculating borrowing cost
30.   Creating an amortization schedule
31.   Projecting future income and expenses
32.   Calculating depreciation of assets
33.   Calculating NPV and IRR
34.   Understanding Cost-Volume Relationship
35.   Develop Financial Scenarios with the Scenario Manager
36.   Exploring external data sources
37.   Sharing workbook among multiple users
38.   Tracking changes in a workbook
39.   Identify QuickBooks Online features
40.   Understand differences in desktop versus online version
41.   understand the use of lists and registers
42.   access reports
43.   open and close a company
44.   back up a company
45.   restore a company from a backup file
46.   create invoices and record sales transactions on account
47.   create sales receipts to record cash sales
48.   edit, void, and delete invoices/sales receipts
49.   create credit memos/refunds
50.   add new customers and modify customer records
51.   record cash receipts and payments
52.   display and print invoices, sales receipts, and credit memos
53.   display and print customer reports
54.   display and print deposit summaries, journal reports and a trial balance
55.   understand the concepts for computerized accounting for payables
56.   enter, edit, correct, delete, and pay bills
57.   add new vendors and modify vendor accounts
58.   enter vendor credits
59.   print, edit, void, and delete checks
60.   pay for expenses using petty cash
61.   add new accounts
62.   display and print payables and vendors reports
63.   complete the end-of-period procedures
64.   change account names, delete accounts, and make accounts inactive
65.   record depreciation and enter the adjusting entries required
66.   reconcile the bank statement
67.   print the trial balance, profit and loss statement and balance sheet
68.   perform end-of-period backup and close the end of a period
69.   enter sales transactions for a retail business
70.   prepare invoices that use sales tax, sales discounts, and exceed a customer's credit limit
71.   prepare transactions using cash and credit cards
72.   add and modify customer records
73.   delete and void invoices

74. prepare credit memo with and without refunds
75. record customer payments on account , with and without discounts
76. record a transaction for a NSF check
77. enter adjusting entries required for accrual-based accounting
78. reconcile a credit card statement
79. record transactions in a closed period
80. create, preview and print payroll checks
81. correct, void, and delete paychecks
82. change employee information and add a new employee
83. pay taxes and other liabilities

Student Contribution

Each student should expect to spend at least 6 hours a week on this class. Students are expected to read chapters, tutorials and complete any assignments, quizzes, test and projects.

Course Evaluation

There will be assignments that have to be completed every week.

Grades will be earned as follows:
    A = 90 to 100,
    B = 80 to 89,
    C = 70-79,
    D = 60-69,
    F = Below 60

Course Schedule

This course is offered in-class, on-line, or as a hybrid class. Course assignments can be found on Blackboard. You will use Blackboard, Excel and QuickBooks to complete assignments for this class. Course content will be taught in the order that can be found on the syllabus addendum – tentative schedule.

ADA STATEMENT

The Technical College of the Lowcountry provides access, equal opportunity and reasonable accommodation in its services, programs, activities, education and employment for individuals with disabilities. To request disability accommodation, contact the counselor for students with disabilities at (843) 525-8228 during the first ten business days of the academic term.

ACADEMIC MISCONDUCT

There is no tolerance at TCL for academic dishonesty and misconduct. The College expects all students to conduct themselves with dignity and to maintain high standards of responsible citizenship.

It is the student's responsibility to address any questions regarding what might constitute academic misconduct to the course instructor for further clarification.

The College adheres to the Student Code for the South Carolina Technical College System. Copies of the Student Code and Grievance Procedure are provided in the *TCL Student Handbook*, the Division Office, and the Learning Resources Center.

ATTENDANCE

The College's statement of policy indicates that students must attend ninety percent of total class hours or they will be in violation of the attendance policy.

- Students not physically attending class during the first ten calendar days from the start of the semester must be dropped from the class for NOT ATTENDING.

- Students taking an online/internet class must sign in **and** communicate with the instructor within the first ten calendar days from the start of the semester to indicate attendance in the class. Students not attending class during the first ten calendar days from the start of the semester must be dropped from the class for NOT ATTENDING.

- Reinstatement requires the signature of the division dean.

- In the event it becomes necessary for a student to withdraw from the course *OR if a student stops attending class*, **it is the student's responsibility to initiate and complete the necessary paperwork.** Withdrawing from class may have consequences associated with financial aid and time to completion.

- When a student exceeds the allowed absences, the student is in violation of the attendance policy. The instructor MUST withdrawal the student with a grade of "W", "WP", or "WF" depending on the date the student exceeded the allowed absences and the student's progress up to the last date of attendance

or

- under extenuating circumstances and at the discretion of the faculty member teaching the class, allow the student to continue in the class and make-up the work. This exception must be documented at the time the allowed absences are exceeded.

- Absences are counted from the first day of class. There are no "excused" absences. All absences are counted, regardless of the reason for the absence.

- A student must take the final exam or be excused from the final exam in order to earn a non-withdrawal grade.

- A copy of TCL's STATEMENT **OF POLICY NUMBER:** 3-1-307 CLASS ATTENDANCE (WITHDRAWAL) is on file in the Division Office and in the Learning Resources Center.

ONLINE ATTENDANCE PROCEDURE

For all online courses, students must complete an assignment designated by the instructor during the first week of classes. The instructor will drop the student from the course if the initial assignment is not completed.

Instructors will withdraw students from the class when 90% attendance is not maintained. Attendance in an online course is defined by regular course access and by timely completion of assignments as required by the instructor. Each student will be expected to access the web class at least once a week and complete 90% of assignments on time. Additional access is encouraged and may be necessary for successful completion of classes.

Failure to log in and complete assignments will result in the student being withdrawn from the course. The instructor will assign a grade of "W," "WP," or "WF" based upon the student's academic standing as the last date of attendance, which is the last login. Students are responsible for any financial matters associated with an administrative withdrawal. If a fails to email the instructor (using the my.tcl.edu email account) requesting to be dropped from the course and has not submitted the initial assignment required during the first week of class, the instructor will assign a "Never Attended" code in the student information system (web-advisor) no later than ten calendar days after the first day of the class. Students who are dropped as a result of never attending the course are still responsible for all fees associated with the course.

HAZARDOUS WEATHER
In case weather conditions are so severe that operation of the College may clearly pose a hardship on students and staff traveling to the College, notification of closing will be made through the following radio and television stations: WYKZ 98.7, WGCO 98.3, WGZO 103.1, WFXH 106.1, WWVV 106.9, WLOW 107.9, WGZR 104.9, WFXH 1130 AM, WLVH 101.1, WSOK 1230 AM, WAEV 97.3, WTOC TV, WTGS TV, WJWJ TV, and WSAV TV. Students, faculty and staff are highly encouraged to opt in to the Emergency Text Message Alert System. www.tcl.edu/textalert.asp

EMERGENCY TEXT MESSAGE ALERT

Students, faculty and staff are highly encouraged to opt in to the Emergency Text Message Alert System. Participants receive immediate notification of emergency events and weather cancelations via text messaging on their cell phones. Participants can also opt in to receive non-emergency news and announcements. Go to www.tcl.edu. On the homepage, click on "emergency TextAlert at TCL" and fill out the form or go to www.tcl.edu/textalert.asp

GRADING METHODOLOGY

The final grade must be 70 or more (a grade "C" or better) in order to pass the course and progress to the next course. Students absent from an examination or presentation will receive a "0" grade for the examination unless other arrangements are made with the individual instructor prior to the examination or presentation day or on the examination or presentation day before the test/presentation is scheduled to be given.

The student is responsible for notifying the instructor for the reason of the absence. It is also the responsibility of the student to contact the appropriate instructor to arrange to make up the examination. Arrangements may be completed by telephone.

If the instructor is not available, a message should be left on the instructor's voice mail AND with another member of the faculty or administrative assistant. The make-up exam will be scheduled and the instructor will decide the method of examination. Messages sent by other students are unacceptable.

STATEMENT OF NON - DISCRIMINATION
The Technical College of the Lowcountry is committed to a policy of equal opportunity for all qualified applicants for admissions or employment without regard to race, gender, national origin, age, religion, marital status, veteran status, disability, or political affiliation or belief.

Syllabus Safety Addendum

Purpose

The purpose of this safety addendum is to provide each student with safety guidelines during an incident, emergency, or disaster at TCL. In addition, it provides students guidelines for lockdown procedures, evacuation procedures, and active shooter.

Definition

An incident is any event, potential or actual, that may impact normal operations but has no immediate health or life threatening consideration or serious effect on the overall functional capacity of the College. An event of this nature should be reported to the Office of the Vice President for Administrative Services. Also notify the off-site campus administrator if applicable.

An emergency is any incident, potential or actual, which may endanger life or health or which affects an entire building or buildings, and will disrupt the overall operations of the College. Outside emergency services will probably be required, as well as major efforts from campus support services. Major policy considerations and decisions will usually be required from the college administration during times of crises. An emergency should be reported immediately by directly using **911** if life or health/injury considerations exist and then to the Office of the President or Vice President for Administrative Services as quickly as possible. Also notify the off-site campus administrator if applicable.

A disaster is any event or occurrence that has taken place and has seriously impaired or halted the operations of the College. In some cases, mass personnel casualties and severe property damage may be sustained. A coordinated effort of all campus-wide resources is required to effectively control the situation. Outside emergency services will be essential. In all cases of disaster, an Emergency Control Center will be activated, and the appropriate support and operational plans will be executed. The disaster should be immediately reported, first by calling **911** and then to the

Office of the President or Vice President for Administrative Services. Also notify the off-site campus administrator if applicable.

Types of Emergencies

- ➢ Hurricane
- ➢ Tornado
- ➢ Fire
- ➢ Biochemical or Radiation Spill
- ➢ Explosion/Bomb
- ➢ Downed Aircraft (crash which directly impacts campus operations)
- ➢ Utility Failures
- ➢ Violent or criminal behavior
- ➢ Psychological Crisis

Procedures

Active Shooter
Run/hide/fight (http://www.fbi.gov/about-us/cirg/active-shooter-and-mass-casualty-incidents/run-hide-fight-video)

Building Evacuation
1. Building evacuations occur when an alarm sounds and/or upon notification by Security or the Emergency Director.

2. When the building evacuation alarm is activated during an emergency, individuals should exit according to the building evacuation plan and alert others to do the same.

3. Once outside, individuals should proceed to a clear area that is at least 500 feet away from the affected building. Streets, fire lanes, hydrant areas and walkways should be kept clear for emergency vehicles and personnel.

4. Individuals should not return to an evacuated building unless told to do so by Security or the Emergency Director.

5. Individuals should assist persons with disabilities in exiting the building. Elevators are reserved for disabled persons

Campus Evacuation
1. A uniformed Security Guard, the Emergency Director, or an Emergency Resource Team member will announce evacuation of all or part of the campus grounds.

2. All persons (students and staff) are to immediately vacate the campus, or in the case of a partial evacuation relocate to another part of the campus grounds as directed.

Lockdown
1. Clear the halls

2. Report to the nearest classroom/office

3. Assist those needing special assistance

4. Ensure classroom/office doors are closed and locked

5. Turn off lights

6. Stay away from doors and windows (out of the line of sight)

7. BE QUIET and follow instructor's directions

8. Silence cell phones

9. Wait for the "All Clear" before leaving

Revised: 8/2/2016