

LEEWARD COMMUNITY COLLEGE
Business Technology Division
Course Syllabus – FALL 2008
ACC 150 (Internet) - USING COMPUTERS IN ACCOUNTING (3.0 credits)

Instructor:	Mr. Michael Fujita, Associate Professor
Office Hours:	MW 8:30 – 9:00, 11:00 - Noon Online by appointment
Office Location:	BE-208
Contact Information:	(808) 455-0422, fujitam@hawaii.edu Skype: mikefujita

Catalog Course Description:

A "hands-on" accounting course designed to apply the student's knowledge of fundamental accounting principles in a computerized environment. Emphasis will be placed on the application of a computerized general ledger package to the accounting cycle. This course fulfills a requirement for the Accounting A.S. program, and may also be used as an elective for the Liberal Arts A.A. program. * (45 lecture hours)

Co-requisites:

None

Prerequisites:

ACC 201 with a grade of C or better, or ACC 125 with a grade of C or better or concurrent; and BUS 101 or BUS 136 with a grade of C or better; or equivalent; or Instructor approval.

Recommended Preparations:

None

Textbooks and other Resources:

1. *Computer Accounting with Quickbooks® Pro 2008* by Donna Ulmer.
ISBN 978-0-07-337940-1.
2. Calculator
3. UH email account
4. (optional) USB flash drive (16mb minimum, 256mb recommended) This is required for students using LCC computer labs or completing work on more than one computer
5. Quickbooks® Pro 2008 software. A trial version is available with the purchase of a new textbook from the LCC Bookstore. This software is also provided in the LCC computer labs (BE-226 & BS-109). Please ask the staff person at the lab which computers have Quickbooks® installed. An academic version of the software is available for purchase through the LCC Bookstore.

Student Learning Outcomes:

Upon completion of Accounting 150 the student shall be able to do the following at a minimum of 70% proficiency.

1. Compare the accounting cycle between a manual system and a computerized system.
2. Be familiar with windows terminology
3. Describe accounting program modules
4. Open general ledger program
5. Determine account balances
6. Prepare a trial balance.
7. Adjust account balances
8. Complete adjusted trial balance
9. Prepare financial report
10. Analyze uncollectible accounts
11. Compute depreciation expense
12. Record payroll transactions
13. Prepare payroll register
14. Analyze payroll register
15. Compare accounting systems
16. Perform account maintenance
17. Record general journal transactions
18. Analyze general ledger reports
19. Record cash transactions
20. Post transactions to the general ledger
21. Record purchasing transactions
22. Analyze adjusting entries
23. Perform the closing process
24. Describe payroll procedures
25. Analyze accounts receivable transactions
26. Analyze notes receivable transactions
27. Define partnership entity
28. Analyze partnership transactions
29. Analyze stock transactions
30. Complete manufacturing transactions

Grading Policy:

<u>Activity</u>	<u>Points</u>	<u>Grading Scale</u>
Chapter printouts (10x25)	250	900A
Chapter exercises (10X25)	250	800B
Projects (3X100)	300	700C
Chapter quizzes (10x20)	200	600D
Total	<u>1,000</u>	Below 600F

Student with Disabilities Statement:

Leeward Community College abides by Section 504 of the Rehabilitation Act of 1973 and the Americans with Disabilities Act of 1990, which stipulate that no student shall be denied the benefits of an education "solely by reason of a handicap." Students with documented disabilities who believe that they may need accommodations in this class are encouraged to contact the Coordinator of the KAKO'O 'IKE (KI) program as soon as possible to ensure that such accommodations are implemented in a timely fashion. The KI office is located in L-208, across from the elevator in the library building or call for information at 455-0421.

NOTES:

1. Chapter Printouts and End of Chapter Printouts:

Late assignments will not be accepted for any reason. Students will be allowed to throw out their lowest homework since an extra homework assignment is built into the course. The importance of doing homework cannot be overemphasized in accounting; much of the learning comes from DOING.

In this course, all assignments are sequential. In other words, the problems in chapter four rely on the correct completion of all the problems in chapters one, two and three. Therefore, you must **CORRECTLY** complete all of the assignments before you can move on to the next chapter. Failure to correctly complete one assignment may result in other assignments being late and/or incomplete.

All assignments are due on the stated due date. Please see the assignments module for deadlines and instructions.

See the course procedures for instructions on how to convert your documents for uploading.

2. Projects: The projects must be uploaded **and** submitted by the scheduled due date. Late work will be **penalized 20 points per day**. Projects will be graded based on completion and accuracy.
3. Quizzes. All quizzes must be taken in Lualaba. Students should take the quizzes as soon as they complete a chapter. All quizzes must be taken by the deadline. Students will have two attempts at each quiz. Each attempt will have a different set of questions. The highest score will be recorded in the gradebook.
4. Withdraw. If you have less than 300 points on the withdrawal date (check the internet for current scores), please see the instructor to examine your options. The instructor will not automatically drop students. You must initiate all drops and process the forms. If you do not, you will receive the appropriate grade for the class.
5. Academic honesty: No student may give or receive help from another during examinations, quizzes, or other graded work; may not hand in, or cause to be handed in another's work as his/her own, nor engage in plagiarism. Failure to adhere to these standards may result in the receipt of the grade of "F" for the assignment and/or the course.
6. If you are having difficulty, get help as soon as possible! (Not being able to understand the homework before class means you are having difficulty!) Since learning is sequential in accounting, you cannot afford to fall behind. A lot of help is available but you must seek it.
 - a) Even if you are behind, **do not miss the next class.**
 - b) Form study groups or talk to your classmates for help.
 - c) Take advantage of the instructor's office hours or call for an appointment if you cannot meet at posted hours. Ask for special methods on studying accounting.

Maximum learning will take place if you are an active participant in the class (i.e. completing the reading and homework assignments on time, and discussing and questioning the work covered).

ALSO, ALLOTING ENOUGH TIME FOR STUDY IS CRUCIAL TO YOUR SUCCESS. Six (6) hours per week **OUTSIDE** of class is the **MINIMUM** required study time for this class.