#### **MIDDLESEX COMMUNITY COLLEGE**

# **ACCOUNTING 125: COMPUTER APPLICATIONS I (3 credits)**

SYLLABUS - FALL SEMESTER 2019: August 27, 2019 - December 14, 2019

# CRN 3247 ONLINE

Professor: Carol-Ann Myers

\*\*Email: cmyers@mxcc.commnet.edu

(Please include a specific subject in the email message)

\*\* = preferred method of contact and communication

# IT IS YOUR REPONSIBILITY AS THE STUDENT TO READ, UNDERSTAND, AND ADHERE TO THE CONTENTS AND POLICIES CONTAINED IN THIS SYLLABUS.

## **ADA Accommodation Statement**

Students with physical or learning disabilities who may require accommodations are encouraged to contact The Counseling Office (Founders Hall Rm. 121). After disclosing the nature of the disability, students are urged to discuss their needs with individual instructors. This should be done at the beginning of each semester. Instructors, in conjunction with appropriate College officials, will provide assistance and/or accommodations only to those students who have completed this process.

# Academic Honesty Statement

At Middlesex Community College, we expect the highest standards of academic honesty.

Academic dishonesty is prohibited in accordance with the Board of Trustees' Proscribed Conduct Policy in Section 5.2.1 of the Board of Trustee's Policy Manual. This Policy prohibits cheating on examinations, unauthorized collaboration on assignments, unauthorized access to examinations or course materials, plagiarism, and other proscribed activities. Plagiarism is defined as the use of another's idea(s) or phrase(s) and representing that/those idea(s) as your own, either intentionally or unintentionally. (Board of Trustee's Policy 5.2.1)

Students caught cheating or plagiarizing will receive penalties ranging from a zero for the assignment, a zero for the class, or expulsion from the College.

As per the Academic Dean: for information about the college's policies and procedures regarding academic honesty, accessibility/disability services, attendance, audio-recording in the classroom, grade appeals, plagiarism, religious accommodations, weather and emergency closings, and more, please go to the following website: <a href="www.mxcc.edu/catalog/syllabus-policies/">www.mxcc.edu/catalog/syllabus-policies/</a>. Also, please become familiar with the policies regarding nondiscrimination, sexual misconduct, and general student conduct at the following website: <a href="www.mxcc.edu/nondiscrimination/">www.mxcc.edu/nondiscrimination/</a>.

#### **Nondiscrimination Policy Statement**

Middlesex Community College does not discriminate on the basis of race, color, religious creed, age, sex, national origin, marital status, ancestry, present or past history of mental disorder, learning disability or physical disability, sexual orientation, gender identity and expression or genetic information in its programs and activities. In addition, the College does not discriminate in employment on the additional basis of veteran status or criminal record.

The following people have been designated to handle inquiries or complaints regarding nondiscrimination policies and practices:

- <u>Primary Title IX Coordinator</u>
   Ricardo Barrett, Counselor, Career Development & Counseling Center
   rbarrett@mxcc.edu; 860-343-5823; Founders Hall Room 121
- <u>Secondary Title IX Coordinator</u>
   Anastasia Pych, Director of Human Resources
   <u>apych@mxcc.edu</u>; 860-343-5751; Founders Hall Room 115

#### Required Course Materials:

Computer Accounting with QuickBooks 2019, Nineteenth Edition Donna Kay, McGraw Hill Education

\*\*This text comes with the 5-month license you will need for QuickBooks in order to complete your assignments\*\*

IT IS THE STUDENT'S RESPONSIBILITY TO REGULARLY CHECK THE COURSE BLACKBOARD SHELL, BLACKBOARD MESSAGES, BLACKBOARD ANNOUNCEMENTS, AND EMAIL, AND YOUR MxCC STUDENT EMAIL ADDRESS. IMPORTANT INFORMATION WILL BE POSTED AND DISTRIBUTED VIA THESE METHODS. YOU MUST BE ABLE TO LOG IN TO BLACKBOARD BY WED SEP 4 2019 IF YOU HAVE ISSUES, PLEASE CONTACT IT RIGHT AWAY!!! Assignments, Grades, and other Critical Communications will be posted through BLACKBOARD

#### Grading:

\*\*\* GRADES WILL NOT BE CURVED! YOU WILL RECEIVE THE GRADE THAT YOU EARN. GRADES OF I (incomplete) WILL BE ISSUED (AT THE DISCRETION OF THE INSTRUCTOR) ONLY IN CASES OF DOCUMENTED EXTENUATING CIRCUMSTANCE. W (withdrawals) must be initiated by the student and processed through the records office (see more below). AS OF FALL 2015, THE GRADE "UF" REPLACED THE "N" GRADE.

Incompletes are only issued if students have demonstrated serious effort to complete the course up to the point of requesting an incomplete. Additionally, students must have completed a <u>minimum of 75% of the course</u> requirements. Those students who have not completed 75% of the course should opt for a course Withdrawal (a <u>W grade</u>) instead. A W must be requested prior to the College's cutoff date as listed in the Course Schedule booklet for each semester. STUDENTS RECEIVING FINANCIAL AID SHOULD CHECK WITH THE FINANCIAL AID OFFICE PRIOR TO WITHDRAWING FROM ANY COURSE.

Prolonged extenuating circumstances will be addressed on a case by case basis at the discretion of the instructor but it is the student's responsibility to contact the College and/or instructor as soon as reasonably possible

Final <u>numerical course grades</u> will consist of the following components and their respective percentages:

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Assignments (including practice and project)	25 %
Chapter Quizzes	20 %
MidTerm	25 %
Final Exam, Cumulative FINAL EXAM IS MANDATORY!	30 %
TOAL=	100%

**GRADES FOR FINAL EXAMS CANNOT BE "DROPPED"** 

Final letter course grades will be assigned according to the following:

A: 93-100 B+: 87-89 C+: 77-79 D+: 67-69 F: BELOW 60 A-: 90-92 B: 83-86 C: 73-76 D: 63-66

B-: 80-82 C-: 70-72 D-: 60-62

#### **COURSE DESCRIPTION:**

# **ACC 125: Accounting Computer Applications I** (3 credits)

This course is designed to teach accounting students about computerized integrated accounting and accounting spreadsheet applications using a standard Windows interface. Students learn to operate the software by entering real accounting transactions for variety of business applications and by generating financial statements, spreadsheets, and other management information reports. The techniques and terminology learned can be applied to other Windows-based software packages.

#### Course outcomes:

- 1. Demonstrate knowledge of how to set up a new company.
- 2. Prepare and explain the recording process for recording owner's investment
- 3. Prepare and explain the recording process for recording purchase transactions
- 4. Prepare and explain the recording process for recording sales transactions
- 5. Demonstrate knowledge of how to prepare adjusting entries
- 6. Demonstrate knowledge of how to prepare closing entries
- 7. Demonstrate knowledge and application of payroll accounting
- 8. Demonstrate knowledge and application of inventory (cost flows; periodic; perpetual) accounting and reporting.
- 9. Demonstrate knowledge of how to prepare financial statements

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#### **COURSE POLICIES**

- 1. <u>ACADEMIC INTEGRITY:</u> Cheating in any form will <u>NOT</u> be tolerated. No assistance should be given or received on exams or laboratory reports. Those caught cheating will be reported to the College for academic disciplinary procedures.
- 2. <u>All assignments must be completed and submitted on time.</u> NO LATE WORK WILL BE ACCEPTED, regardless of excuse or reason.
- 3. Some assignments will have a time limit. It is your responsibility to plan appropriate time to take timed assignments.

<u>There will be no make-up exams for any reason.</u> This includes the final exam. A make-up final exam essentially constitutes an incomplete (I grade) for the course and will be issued at the discretion of the instructor only in cases of extreme documented personal circumstances AND with proper documentation from the student.

# Middlesex Community College Core Competencies

# 1) Communication Skills:

Communication skills include reading, writing, speaking and research. We expect our graduates will have good critical reading skills so that they can discriminate between primary and secondary sources and between more and less important ideas in what they read. We expect our students to write and speak clear, correct, AND expository English to communicate their ideas as well as to frame sensible arguments to support their points of view in an intelligent, thoughtful, and civilized way.

#### 2) Conceptual Skills / Critical Thinking Skills:

Conceptual skills refer to organized, responsive, and critical thought. Many educators and philosophers define critical thinking as skillful, responsible, reflective thinking that facilitates good judgment because it: a) relies upon criteria developed or assessed, b) is self-correcting, and c) is sensitive to context. Critical thinkers can distinguish between fact, inference, and opinion; construct worthwhile questions; arrive at and justify conclusions; prioritize ideas; apply strategies for dealing with error, improbability, and ambiguity; value, and access information including that derived from textbooks, lectures, and electronic media; give and accept criticism constructively.

## 3) Quantitative Reasoning:

Quantitative reasoning helps us learn about reality by applying measurement, mathematics, data collection, and evaluation to the study of specific problems. Quantitative reasoning involves several skills or abilities:

- 1) to describe research problems or questions in terms of numerical, symbolic, and visual representation;
- 2) to solve problems by collecting and analyzing data, formulating alternative theories, and making reasonable conclusions based upon a body of evidence;
- 3) to communicate and critique quantitative arguments.

## 4) Technological Literacy:

Technological literacy requires us to understand the potential and limitations of technology and to identify and effectively use the appropriate technology to achieve a desired outcome.

#### 5) Information Literacy:

Information literacy encompasses skills that enable individuals to determine when information is needed, efficiently access information, critically evaluate information and its sources, apply legal and ethical standards in using information, and appropriately apply information to one's needs.

## 6) Aesthetic Perspective:

The most elusive area in a well rounded education is that of aesthetics. Students should be aware of aesthetics both in daily life and in the context of their academic studies. Aesthetics encompasses forms of personal expression both in the natural world and in the world of man-made things (buildings, objects of art, etc.). In addition, aesthetics can be seen in more abstract, universal constructs such as the symmetry of an equation or the balanced physical structure of an atom. Students should be able to analyze and formulate opinions about the principles of design behind these formal and expressive structures.

# 7) Understanding of Diversity:

Diversity means difference. People may be different with respect to their ethnicity, race, culture, religion, or national origin. Or these differences may be social and personal such as class, age, gender, sexual orientation, disability, or appearance. We hope our graduates are able to recognize and appreciate these and other differences.

#### 8) Values, ethics, and responsible citizenship:

The ability to recognize and analyze ethical issues, make and defend ethical decisions, demonstrate ethical behavior and social responsibility by engaging in community, social, civic, or cultural service.

# **TENTATIVE SCHEDULE – ACC 125 – FALL 2019**

Unit 0 –	8/27 - 9/11	Financial Accounting Fundamentals Review
Unit 1 -	9/12 - 9/18	Chapter1, Navigation & Settings
Unit 2 –	9/19 - 9/25	Chapter 2, Chart of Accounts
Unit 3 –	9/26 - 10/02	Chapter 3, QuickBooks Transactions
Unit 4 -	10/03 - 10/09	Chapter 4, Banking
Unit 5 -	10/10 - 10/16	Chapter 5-6, Customers,
		Sales,Vendors,Expenses
Unit 6 <b>-</b>	10/17-10/23	Chapter 7-8, Inventory/Employees/Payroll
Unit 7 -	10/24 - 10/30	Chapter 9, Adjustments & MIDTERM
Unit 8 -	11/01 - 11/06	Chapter 10, Reports
Unit 9 –	11/07 - 11/13	Chapter 11-12, Service Company Chapter and
		Service Company Case
Unit 10 -	11/14 - 11/20	Chapters 13-14, Merchandising Company and
		Merchandising Case
Unit 11	11/21 - 11/27	Chapter 15,18, Selected Topics
Unit 12 –	11/28 - 12/04	Selected Topics, Final Project
Unit 13 –	12/05 - 12/11	Work on Final

Unit 14 - Comprehensive Final DUE WED DECEMBER 11, 11:59PM ET