



Official TCC Course Syllabus

Discipline Prefix: ACC	Course Number: 215	Course Title: Computerized Accounting	
	Course Section: 001C		
Credit Hours: 3	Lecture Hours: 3	Clinical Hours: 0	Lab Hours: 0
Contact Hours: 3	Studio Hours: 0	Semester: Fall	
Meeting Days/Time/Location: Online			

Instructor Information

Name: Michael Bryan
 Office Location: Virtual
 Office Hours: As mutually arranged
 Contact Information: (757) 822-1073
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Course Description

Introduces the computer in solving accounting problems. Focuses on operation of computers. Presents the accounting cycle and financial statement preparation in a computerized system and other applications for financial and managerial accounting.

Prerequisites and/or Co-requisites

Prerequisite: ACC 211
 Co-requisite: ACC 212

Students should be very comfortable using the Internet along with the basic operation of personal computers, including installing software and browser plug-ins. **Students need to be aware of and able to meet the technology expectations in a distance course.** See Course Policies, Other Course Information for details.

Required Course Texts and Supplementary Materials

Computer Accounting with Peachtree 2012, Carol Yacht, McGraw Hill, 2012 16th edition
 ©2013, ISBN-13 9780077634025
 Computer Access
 Online or print supplements
 Computerized Accounting Software (included with textbook)

Course Learning Outcomes

1. Compare and contrast manual and computerized accounting
2. Classify, record and summarize accounting transactions using an integrated accounting system
3. Design accounting systems for sole proprietorships, partnerships, and corporations
4. Compare and contrast different accounting systems
5. Prepare departmentalized accounting reports
6. Perform initial company set-up and year-end closings
7. Compute payroll with multiple types of employees and pay periods
8. Prepare and analyze financial statements
9. Analyze reports used in decision making other than financial statements
10. Perform a bank reconciliation in a computerized accounting system

Topics Covered in the Course

- Accounting Effects of Different Business Organizations (Service vs. Merchandising)
- Manual vs. Computerized Accounting

- Special Journals in Accounting
- Computerized Systems
- Chart of Accounts
- Financial Statements
- Purchase Cycle: Bills, Checks, Reports
- Sales Cycle: Invoice, Payments, Adjustments, Reports
- Inventory: Purchases, Receipts, Sales, and Reports
- Payroll Cycle: Employee and Employer Payroll Taxes, Employee Net Paym and Reports
- Adjusting Entries and Other Journal Entries
- Bank Reconciliation
- Closing Process

Description of Assignments/Assessments

See the course schedule for detailed information about assignments. A variety of study and learning materials will be made available to students. Graded activities include exams and discussion board participation in Blackboard.

Many of the learning outcomes are covered across multiple chapters. For instance, course learning outcome #1 (Compare and contrast manual and computerized accounting) is covered initially in Chapter 1. However, major and nuanced differences between manual and computerized systems are covered throughout the textbook. Similarly for outcome #2 (Classify, record and summarize accounting transactions using an integrated accounting system) because of the foundational nature of transactions. Outcome #6 (Perform initial company set-up and year-end closings) is covered in several chapters (e.g., 1, 9, 10). Other learning outcomes are covered in specific sections of the textbook. For instance, students are required to perform a bank reconciliation (outcome #10) in Chapter 10, and outcome #3 (Prepare departmentalized accounting reports) is covered in the masking section in Chapter 7. Outcome #7 (Compute payroll with multiple types of employees and pay periods) is primarily covered in Chapter 4, while outcome #8 (Prepare and analyze financial statements) is covered in Chapter 7. Outcome #9 (Analyze reports used in decision making other than financial statements) is covered throughout the textbook, including Job Cost Reports in Chapter 6.

Course Schedule

The following course schedule may change due to the progression of the course. The course schedule may change at the discretion of the instructor; however, students will be notified in writing when any changes/additions are made to the schedule. Students will complete assignments by the specified due dates. Specific requirements for each assignment are listed in Blackboard. Some assignments and activities may not be graded; however, failure to complete ungraded assignments and review supplemental study materials may negatively impact the student's performance on exams and, ultimately, the final grade. The instructor may open assignments early or extend due dates solely at the instructor's discretion. The course is divided into weekly segments, with a week typically beginning at 12:00 AM on Mondays and ending at 11:59 PM on Sundays. Any exceptions to this schedule are noted in the course schedule detail. Assignments that are due during a week, unless otherwise specified, are due by 11:59 PM on Sundays Eastern Time (standard or daylight applies depending on season of the year). Students who reside in or are traveling in different time zones should be aware of the time difference and submit assignments accordingly.

	Date	Material Covered	Graded/Required Assignments Due
Week 1	Thursday, 8/23 – Sunday, 8/26	Read syllabus; review Bb site; complete Software Installation (pages iii-xxii); read Preface (pages xxiii-xxxvi).	Discussion Board #1 – “Introduction” due by 11:59 PM on Sunday, 8/26.
Week 2	Monday, 8/27 – Sunday, 9/2	Read Powerpoint for Chapter 1; complete Chapter 1 (5-48); attempt end of chapter activities in textbook (pages 48-53) [NOT graded; answers in Instructor's Manual & Key].	
August 30, 2012 – LAST DAY TO ADD OR CHANGE FOR A 16-WEEK COURSE			

Week 3	Monday, 9/3 Sunday, 9/9	Complete Chapter 2 (read Powerpoint, complete textbook, attempt end of chapter activities).	Exam Chapters 1 and 2 due by 11:59 PM on Sunday 9/9.
September 3, 2012 – LABOR DAY (COLLEGE CLOSED)			
Week 4	Monday, 9/10 – Sunday, 9/16	Complete Chapter 3 (read Powerpoint, complete textbook, attempt end of chapter activities).	
Week 5	Monday, 9/17 – Sunday, 9/23	Complete Chapter 4 (read Powerpoint, complete textbook, attempt end of chapter activities).	Discussion Board #2 – “Helpful Features” due by 11:59 PM on Sunday 9/23.
September 10, 2012 – LAST DAY TO DROP FOR TUITION REFUND FROM A 16-WEEK COURSE			
Week 6	Monday, 9/24 – Sunday, 9/30	Complete Chapter 5 (read Powerpoint, complete textbook, attempt end of chapter activities).	Exam Chapters 3, 4 & 5 due by 11:59 PM on Sunday 9/30.
Week 7	Monday, 10/1 – Sunday, 10/7	Complete Chapter 6 (read Powerpoint, complete textbook, attempt end of chapter activities).	
Week 8	Monday, 10/8 – Sunday, 10/14	Complete Chapter 7 (read Powerpoint, complete textbook, attempt end of chapter activities).	
Week 9	Monday, 10/15 – Sunday, 10/21	Complete Chapter 8 (read Powerpoint, complete textbook, attempt end of chapter activities).	Exam Chapters 6, 7 & 8 due by 11:59 PM on Sunday 10/21.
Week 10	Monday, 10/22 – Sunday, 10/28	Complete Chapter 9 (read Powerpoint, complete textbook, attempt end of chapter activities).	
Week 11	Monday, 10/29 – Sunday, 11/4	Complete Chapter 10 (read Powerpoint, complete textbook, attempt end of chapter activities).	Discussion Board #3 – “Real World Application” due by 11:59 PM on Sunday 11/4.
Week 12	Monday, 11/5 – Sunday, 11/11	Complete Chapter 11 (read Powerpoint, complete textbook, attempt end of chapter activities).	Exam Chapters 9, 10 & 11 due by 11:59 PM on Sunday 11/11.
November 1, 2012 – LAST DAY TO WITHDRAW WITHOUT ACADEMIC PENALTY FROM A 16-WEEK COURSE			
Week 13	Monday, 11/12 – Sunday, 11/18	Begin Project 1.	
Week 14	Monday, 11/19 – Sunday, 11/25	Complete Project 1.	Exam Project 1 due by 11:59 PM on Wednesday 11/21.
November 22-24, 2012 – THANKSGIVING HOLIDAY (COLLEGE CLOSED)			
Week 15	Monday, 11/26 – Sunday, 12/2	Complete Chapter 12 (read Powerpoint, complete textbook, attempt end of chapter activities).	
Week 16	Monday, 12/3 – Sunday, 12/9	Complete Chapter 13 (read Powerpoint, complete textbook, attempt end of chapter activities).	Exam Chapters 12 & 13 due by 11:59 PM on Sunday 12/9. Discussion Board #4 - “What I Learned” due by 11:59 PM on Sunday 12/9.

Grade Policy

- **Exams:** Online exams are given for each chapter and project required by the instructor. Exams completed AFTER the deadline will receive a ZERO. There is no makeup for missed exams. Because exams are online, the scores are instantly generated and entered into the Blackboard Gradebook. The final course grade will be the average of all exams. In other words, exams count as 100% of the final grade. Exams will not have any time limitations. Students are encouraged to work ahead of schedule and may complete the exams before the stated deadline. The instructor reserves the right to require additional exams which may be unannounced. Incomplete exams in Blackboard may be deleted by the instructor. The instructor reserves the right to submit incomplete graded activities in Blackboard, including instances in which the student partially completed an assignment and would otherwise have earned a zero on the assignment.
- **Discussion Boards:** Although discussion board postings are required, grades are not given. Students are expected to participate timely in discussion board activities. While grades will not be earned in discussion boards, students will be expected to follow the instructions, write high quality postings, and adhere to discussion board protocol and Netiquette. There will be at least four discussion boards. Further details on discussion board requirements and assignments will be posted in Blackboard.

This scale will also be used to determine the final course grade for each student.

Grade Scale

- A = 90 – 100
 B = 80 – 89.99
 C = 70 – 79.99
 D = 60 – 69.99
 F = 0 – 59.99

Final grades are made available to each student within the Student Information System (SIS) now web delivered via MyTCC or SIS. Based on the progression of the course, the grade distribution for each assignment may change. However, if changes are made, students will be notified in a timely manner and in writing.

Blackboard and Course Communication

- **Discussion Board:** A discussion board forum will be opened in which students may post questions regarding the class material and requirements. This discussion board is not graded. Students who post a message Monday through Thursday on the discussion board that requires a response from the instructor can usually expect a response by midnight of the following day. Students who post a message Friday through Sunday that requires a response from the instructor can usually expect a response by midnight on Monday. **The preferred method of communication is the discussion board except for issues relating to grades and private student matters. Questions relating to grades or a private student matter should always be addressed privately to the professor by email.**
- **E-mail:** Students who e-mail Monday through Thursday can usually expect a response within 24 to 48 hours. Students who e-mail Friday through Sunday can usually expect a response by midnight on Monday. All e-mail correspondence is to be sent from within the Blackboard application or from the email.vccs.edu e-mail address. E-mail subject lines should identify the course number, section, and the student's last name. E-mails from e-mail addresses other than those with an email.vccs.edu extension may not be recognized or read and may be marked as spam. The professor will only respond to the student's official college e-mail address. Students should not expect responses to other e-mail addresses.
- **Voice Mail:** Students who leave a voice mail may expect a return call or e-mail response within 7 days.

Course Policies

1. **Attendance Policy:** All students are expected to be present and on time at all scheduled class and laboratory meetings. Instructors are not required to admit a student who arrives late to the classroom. A student who adds a class or registers after the first day of classes is counted absent from all class meetings missed. If a student is absent more than 15 percent of scheduled instructional time, attendance may be defined as unsatisfactory. This calculation includes absences occurring during the add/drop period. See also the Withdrawal Policy in this syllabus for more information. Per the college's attendance policy, faculty has the right to develop a more stringent policy as well. Students who do not attend or participate in class by the deadline to drop for tuition refund may be deleted from the course. Students enrolled in this course should continually monitor their learning, evaluate their own efforts, and actively seek help when needed in a timely manner. Students should participate, complete assignments on time, and adhere to the honor code of TCC. To successfully complete this course, you will need to assume an active role in the learning process by asking questions, completing assignments, and participating in discussion board and group chat sessions. Student participation is expected to be continuous throughout the course. Participation is represented by posting in discussion boards and submitting graded assignments. **Failure to submit assignments by the date due or not participating in a timely way in class may result in the student being withdrawn from the course.** Emergencies should be communicated and documented to the instructor as soon as possible. Waiting to contact the instructor after an assignment's due date has passed is not acceptable. Students are expected to read the assigned texts each week and to complete and submit exams, and participate in Blackboard activities on time as indicated in this document or in Blackboard. Active participation in the course will guide and assist students in completing assignments and preparing for exams. Students are expected to check the class web site in Blackboard and their

community college email daily or every other day. Students should refresh/reload their browser screen to help assure that the most recent information is displayed.

2. **Late Work/Make-up Exam Policy:** Exams and online discussions are due on specific dates. This is NOT a correspondence course to be completed when convenient. **No late work will be accepted and there is no makeup for graded activities that are missed.** Exams and discussion forums ordinarily will be available for completion online over several days, thereby providing ample time for students to complete assigned work. Students are cautioned not to wait until the last minute to attempt completion of graded activities. Technical difficulties (no internet access, computer malfunction, etc.) or other unanticipated life events are not acceptable excuses for not having completed the work in a timely manner. Students should be proactive in planning their time and completing work early to allow for any potential unforeseen conditions. When planning work, also be sure to consider the published turnaround times for instructor response to inquiries. For instance, communications sent on the weekend may not be answered until midnight on Monday. Due dates are typically 11:59 PM on Sundays, so plan to complete your work early.
3. **Statement on Classroom Behavior:** TCC is committed to maintaining a social and physical environment conducive to carrying out its education mission. Therefore, all members of the TCC community are expected to demonstrate standards for civility.
 - Be moderate in speaking. Loud, obscene, argumentative, or threatening speech is disruptive to teaching and learning and is offensive to others. It has no place in an academic setting.
 - Resolve any disagreements in a positive, non-combative manner. Request the assistance of college authorities if needed.
 - Show respect for the comfort of others in an educational setting by observing acceptable standards for personal cleanliness and dress.
4. **Electronic Devices Policy:** Cell phones, pagers, and other communication devices are prohibited from use in classrooms, laboratories, and libraries, unless authorized by the appropriate faculty or staff. Although soundless communication devices such as cell phones and pagers are permissible in classrooms, college offices, and/or meeting rooms, they must not be answered during class.
5. **Disposition of Classes for Emergency Shutdown of the College:** *In the event of an emergency shutdown of the college, the president and her executive staff may elect to conclude the term in session if eighty-five percent or more of that term has been completed. If the term in session is concluded, faculty shall compute final grades of students based on coursework completed at that point.*
6. **Computer and Internet Access:** This course is delivered solely in an online format. As a result, students must be able to meet the criteria listed below. **If you are unable to fulfill these requirements, another class delivery method is more appropriate for you.**
 - Students must have sufficient email and Internet access to complete all class activities on time. As the student, you are responsible for finding alternative resources when necessary. Libraries and commercial services offer Web access to the public. There are also computer labs at each of the TCC campuses that students may use. Contact the campus of interest for details. Technical issues or lack of computer resources are not acceptable excuses for not completing course assignments.
 - Students must be proficient in using Internet browsers and their basic and related features, including use of hyperlinks, using favorites, adjusting browser preferences, reloading/refreshing the screen, printing web pages, and using help features.
 - Students must be familiar with and able to navigate various web sites in support of course assignments and study.
 - Students must meet the system requirements as specified by the college at http://www.tcc.edu/students/DTLS/students/skills/hardware_test.htm.
 - Students must have access to and be proficient in the use of college-approved word processing and internet browser software.
7. **Writing and Communication Skills:** Students should possess a firm command of written communication skills, including appropriate mechanics of writing, grammar, punctuation, and spelling, the ability to organize thoughts, and the ability to demonstrate those skills in all written work. All communications are to be composed with fairness, honesty, and tact. What students write in an online course reflects their level of professionalism. Students should follow appropriate Netiquette as described at http://www.tcc.edu/students/DTLS/students/strategies_success/netique_success.htm on the TCC web site.

Students are cautioned that all online postings, emails, chat responses, and other communications are to be polite, respectful, and professional at all times.

8. **Browser and Navigation:** Students should refrain from using the “Back” button on browsers while using Blackboard or other online learning environments, especially during online assessments such as quizzes and exams. Students should use the navigation features provided by the online application.
9. **Course Disclaimer:** Every attempt is made to provide a syllabus that is complete and that provides an accurate overview of the course; however, circumstances and events may make it necessary for the instructor to modify the syllabus during the semester, depending, in part, on the progress, needs, and experiences of the students. The instructor reserves the right to make modifications as necessary throughout the course. Any modifications will be communicated in writing.

Academic Policies

Students are responsible for being aware of the policies, procedures, and student responsibilities contained within the current edition of the TCC *Catalog* and *Student Handbook*. Students should familiarize themselves with the college's policies regarding misconduct and inclement weather found in the *Student Handbook*.

Withdrawal Policy

Students who wish to withdraw without academic penalty should contact a counselor to determine the appropriate procedure. Withdrawals through completion of 60 percent of a session will result in a **W** grade. After 60 percent of a session is completed, a withdrawal will result in a grade of **F** in a credit course or a grade of **U** in a developmental course, except under mitigating circumstances that must be documented by the instructor and approved by the academic dean. Dynamic session classes have unique refund and withdrawal dates. Contact a campus Enrollment Services Office for more information, or visit <http://www.tcc.edu/students/calendar/academic/Dynamic.htm>.

A student who drops after the last day to withdraw does not receive a "W." He/she receives an "F," in which case there is both an academic and financial penalty. A student who withdraws by the deadline faces a financial penalty, but not an academic penalty.

September 10, 2012	Deadline to drop for tuition refund
November 1, 2012	Deadline to withdraw without academic penalty and to receive a grade of W for the course

Academic Integrity

TCC will expect students to demonstrate personal and academic integrity, to be open to new ideas, and to share in a community where individuals from diverse backgrounds and cultures help one another grow intellectually, socially, and personally. TCC expects students to achieve, not just to get by. And while many caring and talented faculty and staff are here to help, students must take responsibility for their own learning. Students should strive for a high level of academic performance and to be responsible, contributing citizens within the college and in outside communities. Above all, TCC wants students to develop a love of learning that will last a lifetime, along with a life-long interest in maintaining emotional and physical wellness.

Statement on Plagiarism and Academic Misconduct

Academic misconduct includes, but is not limited to, the following actions: cheating on an examination or quiz—either giving or receiving information; copying information from another person for graded assignments; using unauthorized materials during tests; collaboration during examinations; buying, selling or stealing examinations; arranging a substitute for oneself during examinations; substituting for another person, or arranging such a substitution; plagiarism—the intentional or accidental presentation of another's words or ideas; collusion with another person or persons in submitting work for credit in class or lab, unless such collaboration is approved in advance by the instructor. Faculty members who have reliable evidence of academic misconduct will (1) investigate the matter, and (2) review the facts of the matter and the proposed penalty with the appropriate academic dean. They may then take one or more of the following actions:

- Require the work to be accomplished again

- Give no credit for the test, paper, or exercise
- Assign a grade of **F**, **U**, or **W** for the course
- Refer the matter to the campus Dean for Student Services or designee for possible disciplinary sanction through the college's disciplinary procedure

If the faculty member chooses to refer the matter to the campus Dean for Student Services or designee for disposition, the Plenary Disciplinary Procedure shall be followed, and the student's dismissal from the college is a possibility. Students are responsible for determining the correct way to attribute and cite work from contributors and sources. The instructor may use a plagiarism detection software program for any work submitted by students.

Disability Services

Students who have documented, diagnosed disabilities, and who need special accommodations for tests, etc., are advised to see the Disabilities Services staff in Student Services so that the instructor may be notified of what accommodations are appropriate in each case. Requests for accommodations should be made to the designated campus disability services counselor at least 45 days before classes begin. Documentation must be provided to support the need for accommodations. For assistance with disabilities, contact the campus Disabilities Counselor/Provider or the Coordinator of Learning Disabilities Services: call 822-1213, visit Student Services/Development, or visit the Disability Services webpage at <http://www.tcc.edu/students/specialized/disabilityservices/index.htm>

Emergency Procedures

In the event of a bomb threat, tornado, or fire, students and staff may be asked to evacuate the building or move to a secure location within the building. Evacuation routes for movement to an external location or to a shelter within the building are posted at the front of the room. Students should review the maps and make sure that the exit route and assembly location for the building are clearly understood. If assistance is required during an evacuation, please let the instructor know at the end of the first class.

Tidewater Community College uses TCC Alerts to immediately contact and inform faculty, staff and students of a major crisis or emergency. TCC Alerts delivers important emergency alerts, notifications, and updates via:

- Email account (work, home, other)
- Cell phone
- Pager
- Smartphone/PDA (BlackBerry, Treo & other handhelds)

When an incident or emergency occurs, authorized senders will be instantly notified via TCC Alerts. TCC Alerts is a personal connection to real-time updates, instructions on where to go, what to do, or what not to do, who to contact, and other important information. New users may also register by sending a text message to **411911** keyword: **TIDEWATER**.

Student Success Resources

The following resources are available to TCC students. See the *Student Handbook* or visit <http://www.tcc.edu/forms/handbook/> for more information about student services and locations.

Learning Resource Centers

Each campus houses a library and media resources in a Learning Resources Center (LRC). A separate slide and print library is located at the Visual Arts Center. The Learning Resources Centers contain research materials in both print and electronic format to support the courses, curricula, and mission of the college. Library materials include books, newspapers, magazines, journals and an extensive collection of indexes, abstracts and full text databases. Media resources include videotapes, audiotapes, films, CD-ROM/DVD, computer files, and other audiovisual materials. Visit this site for more information: www.tcc.edu/lrc/

Academic Support Services

Each campus provides various kinds of academic assistance. One-on-one tutoring, math and computer labs, and other forms of individual and group assistance may be available. Students can also find free help for writing, from short questions about commas and comma splices to a comprehensive review of research papers in progress, in the Writing Centers. For support services hours and assistance information, visit www.tcc.edu/lrc/ for detailed information.

Online Help Desk

Visit the following Distance Learning Resources for Students website for information about computer skills, technical support, library services for online students, and much more: <http://www.tcc.edu/students/dtls/>
Students are to request that the help desk copy the instructor on any resolutions provided to technical problems.

Important Websites

- College Website: www.tcc.edu
 - Blackboard and Student E-mail: <https://tcc.my.vccs.edu/jsp/home.jsp>
 - Student Handbook: <http://www.tcc.edu/forms/handbook/>
 - TCC Catalog: <http://www.tcc.edu/forms/catalog/>
 - Class Schedule: <http://www.tcc.edu/schedule/> (or log-in to SIS for current course offerings)
 - Academic Calendar: <http://www.tcc.edu/students/calendar/academic/index.htm>
 - Distance Learning Resources: <http://www.tcc.edu/students/dtls/>
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I have read the syllabus and understand all policies and guidelines presented and explained to me.

Student Name (type)

Student Signature

Date

Instead of signing this form, students are required to complete a syllabus acknowledgement in Blackboard which serves the same purpose.