



INSTRUCTIONAL PACKAGE

AOT 239

Computerized Office Accounting

Effective Term
Spring/2019

INSTRUCTIONAL PACKAGE

PART I: COURSE INFORMATION

Term: Spring 2019 (2018-20)

COURSE PREFIX: AOT 239

COURSE TITLE: Computerized Office Accounting

CONTACT HOURS: 3.0

CREDIT HOURS: 3.0

RATIONALE FOR THE COURSE: This course is designed to introduce the fundamentals of basic accounting. Instruction will cover how to maintain the basic financial records of a typical business office for the purpose of providing information about the current financial operations and condition of an enterprise to individuals, agencies, and organizations that have the need and right to be so informed. Emphasis is placed on the accounting cycle for a service business. The students will demonstrate their understanding of the entire accounting cycle by working through problems manually (using working papers) and electronically (using a computer accounting program).

COURSE DESCRIPTION: This course covers specialized accounting functions performed on a computer.

PREREQUISITES/CO-REQUISITES:

Co-Requisite AOT 165 Information Processing Software (Word)

***Online/Hybrid** courses require students to complete the DLI Online Student Orientation prior to completing an online course. The DLI Online Student Orientation can be found in WaveNet, under the My Student tab.

REQUIRED MATERIALS:

Please visit the Bookstore online site for most current textbook information. Use the direct link below to find textbooks.

[BOOKSTORE.](#)

Enter the semester, course prefix, number and section and it will take you to the correct textbook.

ADDITIONAL REQUIREMENTS:

Calculator
USB Flash Drive
Sharpened pencils

TECHNICAL REQUIREMENTS:

Access to Desire2Learn (D2L), HGTC's student portal for course materials.
WaveNet and D2L email access.

Reliable computer and Internet access

STUDENT IDENTIFICATION VERIFICATION

Students enrolled in online courses will be required to participate in a minimum of one (1) proctored assignment and/or one (1) virtual event to support student identification verification. Please refer to your Instructor Information Sheet for information regarding this requirement.

CLASSROOM ETIQUETTE:

As a matter of courtesy to other students and your professor, please turn off cell phones and other communication/entertainment devices before class begins. If you are monitoring for an emergency, please notify your professor prior to class and switch cell phone ringers to vibrate.

NETIQUETTE: is the term commonly used to refer to conventions adopted by Internet users on the web, mailing lists, public forums, and in live chat focused on online communications etiquette. For more information regarding Netiquette expectations for distance learning courses, please visit: [Online Netiquette](#).

PART II: STUDENT LEARNING OUTCOMES

COURSE LEARNING OUTCOMES and ASSESSMENTS*:

1. Analyze and record business transactions
2. Prepare financial statements
3. Prepare adjusting closing entries
4. Generate electronic financial statements
5. Analyze and record banking procedures
6. Calculate and record payroll

COURSE OUTLINE

Chapter 1 Asset, Liability, Owner's Equity, Revenue, and Expense Accounts

1. Define and identify asset, liability, and owner's equity accounts.
2. Record, in column form, a group of business transactions involving changes in assets, liabilities, and owner's equity.
3. Define and identify revenue and expense accounts.
4. Record, in column form, a group of business transactions involving all five elements of the fundamental accounting equation.

TEST CHAPTER 1

Chapter 2 T Accounts, Debits and Credits, Trial Balance, and Financial Statements

1. Determine balances of T accounts.
2. Record directly in T accounts a group of business transactions.
3. Prepare a trial balance
4. Prepare an income statement, statement of owner's equity and a balance sheet.
5. Recognize the effect of errors on account balances.

TEST CHAPTER 2

Chapter 3 The General Journal and the General Ledger

1. Record a group of transactions pertaining to a service business in a two-column general journal.
2. Post entries to general ledger accounts
3. Correct entries.

TEST CHAPTER 3

Chapter 4 Adjusting Entries and the Work Sheet

1. Define fiscal period and fiscal year and explain the accounting cycle.
2. Complete a worksheet.
3. Journalize and post the adjusting entries.

MIDTERM EXAM Chapters 1-3

TEST CHAPTER 4

Chapter 5 Closing Entries and the Post-Closing Trial Balance

1. List the steps in the accounting cycle
2. Journalize and post the closing entries for a service enterprise.
3. Prepare interim statements.

TEST CHAPTER 5

Chapter 6 Bank Accounts, Cash Funds, and Internal Controls

1. List internal controls for cash receipts and cash payments.
2. Reconcile a bank statement.
3. Record the required the journal entries from the bank reconciliation.
4. Record journal entries to establish Petty Cash funds and Change Funds.
5. Record journal entries for cash short and over.

TEST CHAPTER 6

Chapter 7 Employee Earnings and Deductions

1. Calculate total earnings based on an hourly, salary, piece-rate, or commission basis.
2. Complete a payroll register.
3. Journalize payroll entry and maintain employees' individual earnings records.

FINAL EXAM Chapters 1-7

PART III: GRADING AND ASSESSMENT

REQUIRED COURSE MEASURES/ARTIFACTS

1. Tests/Exams
2. Chapter Assignments
3. Computer Projects

EVALUATION OF REQUIRED COURSE MEASURES/ARTIFACTS:

Chapter Tests	35%
Projects	20%
Midterm and Final Exam	30%
<u>Chapter Assignments/Homework</u>	<u>15%</u>
	<u>100%</u>

**Students, for the specific number and type of evaluations, please refer to the Instructor's Course Information Sheet.*

GRADING SYSTEM:

HGTC has a standardized grading scale for academic courses. The grading scale

is: A: 90-100 B: 80-89 C: 70-79 D: 60-69 F: Below 60

A different grading scale may exist in some academic programs. Refer to the College Catalog for specific information.

Grade reports showing scholastic marks attained by the student are available at the end of each semester. The following grades are used:

A—EXCELLENT: used in GPA calculations; carries a value of 4 quality points and earns credit hours. B—ABOVE AVERAGE: used in GPA calculations; carries a value of 3 quality points and earns credit hours.

C—AVERAGE: used in GPA calculations; carries a value of 2 quality points and earns credit hours. D—BELOW AVERAGE: used in GPA calculations; carries a value of 1 quality point and earns credit hours.

F—FAILURE: used in GPA calculations; carries a value of 0 quality points and earns 0 credit hours. (Hours attempted are used in GPA calculations.)

I—INCOMPLETE: does not affect GPA calculations; defaults to “F” automatically after one term if the incomplete work has not been completed and generates 0 quality points and 0 credit hours.

WF—WITHDREW FAILING: used in GPA calculations; carries a value of 0 quality points and earns 0 credit hours. (Hours attempted are used in GPA calculations.)

W—WITHDRAW: not used in GPA calculations; carries a value of 0 quality points and earns 0 credit hours- may be utilized when extenuating circumstances warrant.

S—SATISFACTORY: not used in GPA calculations; carries a value of 0 quality points, but does cause credit hours and CEUs to be earned.

U—UNSATISFACTORY: not used in GPA calculations; carries a value of 0 quality points, earns 0 credit hours.

SC—SATISFACTORY COMPLETION: not used in GPA calculations; earns credit hours, generates no grade points.

NC—NO CREDIT: not used in GPA calculations; earns no credit hours; generates no grade points.

CF—CARRY FORWARD: not used in GPA calculations; earns no credit hours; generates no grade points.

TR—TRANSFER: not used in GPA calculations; earns credit hours; generates no grade points. A “TR” is given for allowable equivalent credits earned at other accredited colleges, universities or technical colleges. All “TR” grades must be supported by an official transcript of record from an accredited postsecondary institution.

E—EXEMPT: not used in GPA calculations; earns credit hours; generates no grade points. An “E” is awarded for HGTC courses which students have been permitted to exempt as a result of testing, articulation, equivalent work experience or other educational experience.

AU—AUDIT: not used in GPA calculations; carries a value of 0 quality points and earns 0 credit hours.

Developmental Studies Grading Scale

A*—EXCELLENT: not used in GPA calculations; earns credit hours; generates no grade points. B*—ABOVE AVERAGE: not used in GPA calculations; earns credit hours; generates no grade points.

C*—AVERAGE: not used in GPA calculations; earns credit hours; generates no grade points.

F*—FAILURE: not used in GPA calculations; earns no credit hours; generates no credit hours.

Incomplete-

A grade of Incomplete (“I”) is given when the student does not complete his/her work or take the final exam due to illness or for other reasons over which the student has no control. This grade is given only with the approval of the professor involved. An incomplete must be removed by the end of the following term. Otherwise, grade becomes an automatic Failure (“F”).

Grades earned in courses impact academic progression and financial aid status. Before withdrawing from a course, be sure to talk with your instructor and financial aid counselor about the implications of that course of action. Ds, Fs, Ws, WFs and Is also negatively impact academic progression and financial aid status.

The Add/Drop Period is the first 5 days of the semester for **full term** classes. Add/Drop periods are shorter for accelerated format courses. Please refer to the academic calendar for deadlines for add/drop ([ACADEMIC CALENDAR](#)). You must attend at least one meeting of all of your classes during that period. If you do not, you will be dropped from the course(s) and your Financial Aid will be reduced accordingly.

PART IV: ATTENDANCE

Horry-Georgetown Technical College maintains a general attendance policy requiring students to be present for a minimum of eighty percent (80%) of his or her classes in order to be eligible to receive credit for any course. However, due to the varied nature of courses taught at the College, a more rigid attendance policy may be required by individual instructors. At a minimum, a student may be withdrawn from a course(s) after he or she has been absent in excess of ten percent (10%) of the total contact hours for a course. **Instructors define absentee limits for their class at the beginning of each term; please refer to the Instructor Course Information Sheet.**

For online and hybrid courses, check your Instructor’s Course Information Sheet for any required on-site meeting times. Please note, instructors may require tests to be taken at approved testing sites, if you use a testing center other than those provided by HGTC, the center may charge a fee for its services.

Part V: Student Resources



The Student Success and Tutoring Center (SSTC)

The SSTC offers to all students the following **free** resources:

- 1. Academic coaches** for most subject areas, **Writing Center Support**, and **college success skills**.
- 2. On-line student success and academic support resources.**

Visit the SSTC website: [Student Success & Tutoring Center](#) and visit the student services tab in your WaveNet account to schedule appointments using TutorTrac. For more information, call: SSTC Conway, 349-7872; SSTC Grand Strand, 477-2113; and SSTC Georgetown, 520-1455. Room locations and Live Chat is available on the SSTC website.



Student Information Center: WaveNet Central (WNC)

WNC offers to all students the following **free** resources:

1. **Getting around HGTC:** General information and guidance for enrollment!
2. Use the [Online Resource Center \(ORC\)](#) for COMPASS support, technology education, and online tools.
3. **Drop-in technology support or scheduled training** in the Center or in class.
4. **In-person workshops, online tutorials and more services** are available.

Visit the WNC website: [Wavenet Central](#). Live Chat and Center locations are posted on the website. Or please call one of the following locations: WNC Conway, 349-5182; WNC Grand Strand, 477-2076; and WNC Georgetown, 520-1473.

Student Testing: (If course is offered in multiple format include this section, delete if only F2F sections are offered.)

Testing in an **online/hybrid** course may be accomplished in a variety of ways:

- Test administered within D2L
- Test administered in writing on paper
- Test administered through Publisher Platforms

Further more tests may have time limits

and/or require a proctor.

Proctoring can be accomplished either face-to-face at an approved site or online through RPNOW, our online proctoring service. To find out more about proctoring services, please visit the Online Testing section of the HGTC's Testing Center webpage.

The **Instructor Information Sheet** will have more details on test requirements for your course.

Disability Services

HGTC is committed to providing an accessible environment for students with disabilities. Inquiries may be directed to Beth Havens, Director of Student Development on the Conway Campus Jaime Davis, Counselor/Advisor on the Georgetown Campus or Kristin Griffin, Counselor on the Grand Strand Campus. These individuals will review documentation of the student's disability and, in a confidential setting with the student, develop an educational accommodation plan.

Note: It is the student's responsibility to self-identify as needing accommodations and to provide acceptable documentation. After a student has self-identified and submitted documentation of a disability, accommodations may be determined, accepted, and provided.

Statement of Equal Opportunity/Non-Discrimination Statement

Horry Georgetown Technical College prohibits discrimination and harassment, including sexual harassment and abuse, on the basis of race, color, gender, national or ethnic origin, age, religion, disability, marital status, veteran status, sexual orientation, gender identity, or pregnancy in educational programs and/or activities.

Title IX Requirements

Horry Georgetown Technical College prohibits the offenses of domestic violence, dating violence, sexual assault, and stalking. Any student who believe he or she has experienced or witnessed discrimination including sexual harassment, domestic violence, dating violence, sexual assault or stalking is encouraged to report such incidents to one of the College's Title IX Coordinators.

*Faculty and Staff are required to report incidents to the Title IX Coordinators when involving students. The only HGTC employees exempt from mandatory reporting are licensed mental health professionals (only as part of their job description such as counseling services).

Inquiries regarding the non-discrimination policies:	
Student and prospective student inquiries concerning Section 504, Title II, and Title IX and their application to the College or any student decision may be directed to the Associate Vice President for Student Affairs.	Employee and applicant inquiries concerning Section 504, Title II, and Title IX and their application to the College may be directed to the Associate Vice President for Human Resources.
Dr. Melissa Batten, AVP Student Affairs <i>Title IX Coordinator</i> Building 1100, Room 107A, Conway Campus PO Box 261966, Conway, SC 29528-6066 843-349-5228 Melissa.Batten@hgtc.edu	Jacquelyne Snyder, AVP Human Resources <i>Section 504, Title II, and Title IX Coordinator</i> Building 200, Room 212A, Conway Campus PO Box 261966, Conway, SC 29528-6066 843-349-5212 Jacquelyne.Snyder@hgtc.edu