

**Elmira Business Institute**  
**Student Syllabus: Computerized Accounting Systems (ACC120)**

**Prerequisites: Principles of Accounting I (ACC101)      Course Credits/Clock Hours: 3/60**  
**Course Delivery Mode: Residential**

**Course Description**

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This course is an introduction to computerized accounting software, designed to teach students to accomplish accounting functions using QuickBooks software. Students will learn to set-up a company including the creation of the chart of accounts, customer/vendor lists, and employee lists. Students will learn basic functions, which include invoicing customers and receiving payments from customers, entering and paying bills, paying employees and submitting payroll taxes, paying sales tax, and reconciling bank statements. Students will become familiar with reports and graphs enabling management to make appropriate business decisions.  
(Lec/Lab/Ext/Total) (30/30 /0/60).

**Student Learning Outcomes**

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Upon completion of this course, students will be able to:

- Compute data files: opening and restoring back-up files
  - Develop and maintain company files, set-up users, passwords, and preferences
  - Demonstrate the sales process: sales receipts, invoices, deposits and deposit slips, sales tax, receiving payments with credit cards, credits/returns, bad debt, unearned fees, finance charges and create/customize customer reports
  - Assess expenses: use class/job tracking, print/void checks, apply credits/refunds, track petty cash, and credit card charges
  - Revise bank statements: find and correct errors, handle NSF transactions, and create/customize associated reports
  - Examine inventory: activate, set-up/adjust inventory items, calculate average cost, utilize purchase orders/group items, and create/customizes associate reports
  - Prepare, adjust and pay sales tax, understand time and billing, and manage payroll setup and processing
  - Relate to the accounting functions of QuickBooks software
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**Required Course Texts & Course Materials**

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Kay, Donna, *Computer Accounting w/QuickBooks 2018 w/ Connect*. McGraw-Hill, 2018. Print (ISBN: 9781260516753)

**Supplemental educational learning materials may be supplied by the instructor.**

**Assessment**

Essay assignments and research projects will be evaluated on a standard grading rubric. Written examinations will be graded according to content (multiple choice, fill-in-the blank, short answer, and/or essay).

The instructor will endeavor to return student work product by the next official class period whenever possible. Essay and/or research projects will be returned as soon as all class projects have been graded.

***Student Homework Policy Statement***

Elmira Business Institute (EBI) syllabi contain assignments in alignment with the federal government's definition of appropriate, assigned homework for each credit hour. For each one-credit hour of classroom or direct faculty instruction, two hours of out-of-class student work will be assigned. (For example: A three-credit course will include an average of six (6) hours of homework each week.). For classes with laboratory or clinical work, a three-credit, four-hour class will include an average of six (6) hours of homework each week. For externships, each credit hour will include an average of three (3) hours of homework per week. Assignments are directly relevant to course objectives and learning outcomes and are included at the end of the syllabi. Each assignment will be graded and recorded by the instructor.

***Calculation of a Semester Credit Hour***

All coursework at Elmira Business Institute is measured in semester credit hours.

- One semester credit hour is equivalent to fifteen (15) clock (contact) hours of Lecture.
- One semester credit hour is equivalent to thirty (30) clock (contact) hours of Laboratory training.
- One semester credit hour is equivalent to forty-five (45) clock (contact) hours of Externship.

***Definition of a Contact Hour***

One contact hour is defined as 50 minutes within a 60-minute period of instructional activities (lecture, lab, clinical, and externship). The student is required to devote appropriate time to preparation and study outside the classroom.

**Evaluation**

<b>Assessment Type</b>	<b>% of Grade</b>
Attendance/Professionalism	15%
Tests	45%
Project	10%
Homework	10%
Final Examination	20%
<b>Total</b>	<b>100%</b>

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**Grading Scheme**

Numerical Average	Letter Grade	Quality Points
95-100	A	4.0
90-94	A-	3.7
86-89	B+	3.3
83-85	B	3.0
80-82	B-	2.7
76-79	C+	2.3
73-75	C	2.0
70-72	C-	1.7
68-69	D+	1.3
66-67	D	1.0
65	D-	0.7
0-64	F	0.0
Withdraw/Failing	W/F	0.0
Withdraw	W	----
Incomplete	I	----
Test Out	TO	----
Transfer of Credit	T	----

**Course Policies*****Behavioral Standards***

Students are expected to abide by all public laws; to comply with the regulations and policies of the College; and to demonstrate a positive attitude, diligence, and courteous conduct toward instructors, staff, and fellow students. Respect for others in terms of language, demeanor, and attention to others while they are speaking is expected.

The College reserves the right to dismiss or suspend students for conduct which impedes, disrupts, or interferes with the orderly and continuous administration and operation of the College or any unit of the College. Attending EBI is not a right; it is a privilege.

As a part of its mission to prepare students for careers in the business and healthcare world, EBI requires students to dress in a manner that will create a positive self-image. Inappropriately dressed students may not be permitted to attend classes. Students in College externships are required to follow the participating organization's dress code.

No cell phone use or Internet access is allowed in the classroom unless permission is granted by the instructor and usage is course appropriate.

No eating or drinking in EBI's classroom laboratories (medical, business or technology) and Library.

***Attendance Policy***

Attendance is mandatory and will be used when calculating participation/attendance. Class will begin promptly. Students who are late or absent are responsible to obtain lecture notes, assignments, and announcements after class, so as not to interfere with class time, or the work of fellow

students. One of the first questions a potential employer will ask the Career Services representative about is student attendance. Your attendance in the classroom directly represents your quality of potential work.

Students who do not attend classes after missing 14 consecutive calendar days or who fail to attend classes on a regular basis will be administratively dropped by the College. Since attendance is also used to verify enrollment for financial aid purposes, it is important that students attend classes on a regular basis to avoid loss of financial aid eligibility (student loans) and federal and state grants.

### ***Make-Up Policy***

When a student is absent, that student is responsible for making up missed class work. Make-up tests or quizzes may be offered at the instructor's discretion via ONE-STOP at the Library, and it is the student's responsibility to arrange a time at the librarian's convenience. One-Stop tests and quizzes must be taken within one week of the date of absence; failure to make up work, quizzes, or exams in a timely manner may result in a 0 grade. There is no charge for make-up work.

Midterm or final examinations may only be made up with approval from the Campus Director/Dean and appropriate documentation.

### ***Academic Integrity/Plagiarism Rules***

Elmira Business Institute is committed to supporting its mission to provide an educational experience designed to develop professional competencies including developing habits of personal and professional integrity. The College expects all members of its community—students, faculty, and staff—to act honestly in all situations. Actions of academic dishonesty will not be tolerated. Academic dishonesty “is any form of cheating and plagiarism which results in students giving or receiving unauthorized assistance in an academic assignment or receiving credit for work which is not their own.” All students are expected to agree to a pledge of honesty concerning their academic work, and faculty is expected to maintain the standards of that code. If you think it may be cheating, it probably is.

### ***Please keep in mind that plagiarism includes:***

- Copying another person's work and claiming credit for it
- Failing to give credit—both a works cited and in-text citations are required for information you retrieved from another source whether or not it is a direct quotation
- Incorrectly citing a source
- Failing to use quotation marks for a direct quote
- Improperly paraphrasing—both the words and the structure of your writing must differ from your source

**Students will be given a complete policy the first day of class to review and sign.**

For questions about plagiarism or assistance at any part of the writing process, please visit the Academic Achievement Center or Library.

## **Academic Support**

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### ***Private Instruction***

Elmira Business Institute promotes student and faculty private instruction. This student service is provided at no charge for students enrolled in a program. Private instruction is accomplished in the following way:

- Students should contact faculty members for scheduling private instruction.
- Mandatory private instruction scheduled by an administrator when necessary.

### ***Faculty Office Hours***

The Faculty Office Hours are posted outside the classroom door. This the first stop for help for assignments, study skills, or writing for any course.

### ***Academic Advising/Mentoring***

Academic advising/mentoring is provided to each student throughout the semester. Staff or Faculty mentors can facilitate student access to learning resources and answer basic questions regarding EBI academic programs and policies.

### ***The Library***

The Library supports the academic programs of the College and offers technology to assist student research in databases and on the Internet. A Librarian is available to assist in research and navigating our resources. Use the Library catalog (<http://ebi.scoolaid.net/bin/home>) to search for a book in the library, access databases and e-books, and find reference tools. Information is also available about community resources, including scholarships, part-time employment, child care, and transportation. Elmira Business Institute maintains a library of hundreds of volumes of reference materials and manuals for the students' use. This facility is used both for independent reading and for study. The Institution also provides its students with access to an e-library containing over 80,000 volumes and reference materials. The e-library is available to the students 24/7 by remote access. Available for students' use is a wide range of resource materials that include encyclopedias, unabridged dictionaries, almanacs, atlases, and many volumes directly related to subjects studied at Elmira Business Institute. Books for general reading are also included. The library is available to students during normal school hours.

## **STANDARDS OF SATISFACTORY ACADEMIC PROGRESS**

The Satisfactory Academic Progress Policy ensures that all Elmira Business Institute students enrolled in a diploma and degree programs are maintaining satisfactory progress towards a successful completion of their academic programs. The criteria and standards contained in the policy are set to recognize academic achievements or to detect problems for which actions of early intervention and/or remediation can be taken. These standards apply to all students whether they are eligible for Title IV funding or not. The Satisfactory Academic Policy complies with the requirements of the federal and state regulatory guidelines and the accrediting commission.

Satisfactory progress standards are designed to assess academic progress for classes taken at Elmira Business Institute only and requires a both quantitative measurements and qualitative measurements. Students must maintain satisfactory progress toward the completion of their program. The following criteria are used to determine whether or not a student is making satisfactory

academic progress. These standards monitor whether a student meets the minimum quantitative and qualitative components. A student must be able to:

- Maintain a minimum cumulative grade point average (CGPA)
- Achieve the minimum incremental completion rate (ICR) and
- Complete the program within a maximum allowable time frame (MTF)

Failure to complete courses successfully for any reason will negatively affect satisfactory academic progress. Failing courses or withdrawing from courses could result in extending the length of educational program, the loss of financial aid and/or dismissal. It is important to understand how these situations will impact SAP at your next evaluation points. In order for a student to graduate, the minimum requirements are a CGPA of 2.0 and completion of all required coursework without attempting more than 150% of the credits/hours in the program.

The college determines that a student is maintaining satisfactory academic progress if the student meets or exceeds the quantitative and qualitative standards outlined below, based on the cumulative number of semester credit hours attempted.

A minimum of a “D-” is required to pass the course. Documentation will be housed in the student’s academic file. Although, this is the minimum passing grade. Students will need to meet the **Satisfactory Academic Progress** requirements.

### Course Schedule

<i>Lesson #</i>	<i>Topic(s)</i>
1	<b>Introduction to Quickbooks</b> <ul style="list-style-type: none"> <li>• Demonstrate understanding of opening and restoring back-up files and portable files. Describe QuickBooks data files and types.</li> <li>• Understand how QuickBooks accomplishes accounting functions, how to use interface features, and how to access help and support</li> <li>• Demonstrate understanding of transactions by creating forms, lists, accounts, registers, and items.</li> </ul>
2	<b>Sales Process</b> <ul style="list-style-type: none"> <li>• Demonstrate setting up customers, sales tax codes, and job numbers.</li> <li>• Demonstrate recording both cash sales and credit sales.</li> <li>• Demonstrate an understanding of undeposited funds. Create an invoice and generate invoice reports.</li> <li>• Demonstrate proper recording of both full and partial payments, as well as payments from credit cards. Create and print a bank deposit form.</li> </ul>
3	<b>Customer Transactions</b> <ul style="list-style-type: none"> <li>• Demonstrate an understanding of recording customer returns and credits.</li> <li>• Complete and apply a credit memo and print customer reports.</li> <li>• Demonstrate an understanding of refunding both cash and credit card customers for returns.</li> <li>• Understand how to record Bad Debt Expense and Finance charges.</li> </ul>

4	<b>Expenses</b> <ul style="list-style-type: none"> <li>• Demonstrate the ability to set up vendors and record expenses. Understand class tracking and job cost tracking.</li> <li>• Understand how to use a register for manually written checks and understand what is meant by split transactions. Demonstrate the ability to write checks with and without the accounts payable module.</li> <li>• Demonstrate the ability to enter bills, create the unpaid bills report, pay bills by printing checks, and void checks.</li> <li>• Understand how to apply a vendor credit, attach electronic documents, and handle deposits and refunds from vendors, and track petty cash and credit cards.</li> <li>• Demonstrate the ability to track petty cash and credit cards. Set up and understand the loan manager.</li> </ul>
5	<b>Bank Reconciliation</b> Demonstrate the ability to reconcile bank statements and correctly record bounced checks, bank errors, replacement checks, and online banking transactions.
6	<b>Reports</b> <ul style="list-style-type: none"> <li>• Set Quickbooks preferences for reports</li> <li>• Create various accounting reports</li> <li>• Create various business management reports</li> <li>• Customize and memorize reports</li> <li>• Utilize features in reports to see detailed information</li> </ul>
7	<b>Company Setup</b> <ul style="list-style-type: none"> <li>• Utilize 12-step process to setup new company</li> <li>• Use Detailed Start and EasyStep Interview to setup a company file</li> <li>• Setup Chart of Accounts and opening balances</li> <li>• Enter outstanding transactions and year-to-date information</li> <li>• Make various adjustments</li> <li>• Setup users and passwords</li> </ul>
8	<b>Customizing</b> <ul style="list-style-type: none"> <li>• Modify preferences</li> <li>• Customize menus, windows, the icon bar and display settings</li> <li>• Utilize various lists and custom fields</li> </ul>
9	<b>Inventory</b> <ul style="list-style-type: none"> <li>• Demonstrate the ability to activate the inventory function and set up inventory items, calculate the average cost of inventory, invoice for inventory items, use reminders, purchase inventory, and create purchase orders.</li> <li>• Understand how to receive shipments against purchase orders, create open purchase order reports, check purchase order status, enter a final shipment, and enter bill for received inventory.</li> <li>• Demonstrate how to convert a received item into a bill and understand the three choices if a vendor ships more than was ordered. Understand how to handle vendor overcharges.</li> <li>• Demonstrate the ability to set up group items and generate inventory reports.</li> </ul>

10	<b>Time and Billing</b> <ul style="list-style-type: none"> <li>• Demonstrate the ability to activate sales tax and set preferences, use sales tax items on sales forms and set up sales tax items.</li> <li>• Understand how to set up sales tax codes, assign sales tax codes to items, assign sales tax codes to customers, and use QuickBooks to assist in completing sales tax returns.</li> <li>• Demonstrate the ability to adjust sales tax payable for a sales tax discount, pay sales tax, and set up sales tax groups. Understand how to categorize revenue by Sales Tax Code.</li> </ul>
11	<b>Payroll Setup</b> <ul style="list-style-type: none"> <li>• Explain the meaning of reimbursable (billable) expenses and demonstrate how to add reimbursable expenses, items, mileage and time to invoices.</li> <li>• Explain the meaning of two-sided items and how to use two-sided items to track reimbursable expenses and services.</li> <li>• Demonstrate the ability to activate time tracking and pass the billable time to the invoice.</li> <li>• Create reports to analyze timesheet data.</li> <li>• Demonstrate how to use the vehicle mileage tracer and how to handle multiple pass-throughs on a single invoice.</li> </ul>
12	<b>Payroll Processing</b> <ul style="list-style-type: none"> <li>• Understand the five choices for tracking payroll. Understand how to activate the payroll feature and configure payroll preferences.</li> <li>• Set up payroll accounts in the chart of accounts and enable the date file for payroll processing.</li> <li>• Demonstrate the ability to add payroll items, vendors, employee records, and year-to-date amounts. Understand the accounting behind the scenes of payroll items.</li> <li>• Demonstrate the ability to add and edit payroll items from the payroll item list; and release, deactivate, and reactive employees</li> </ul>
13	<b>Estimates</b> <ul style="list-style-type: none"> <li>• Prepare estimates</li> <li>• Create invoices, purchase orders and reports from estimates</li> </ul>
14	Complete Chapter 15: Horizon Financial Planning Business Scenario to finalize and submit Vision Project
15	Review for Comprehensive Final exam
16	<b>Complete Final Exam</b>

**Please note: Changes to the lessons may be made at the discretion of the instructor throughout the semester.**

*Revised February 2016 mzt, March 2017 aw, Revised July 2017 klp, Revised August 2018 pm, Revised August 2019 em, Revised December 2019 drg*



## Career Readiness Assessment “CRA”   ☐Midterm   ☐Final

Student Name: \_\_\_\_\_ Course ID: \_\_\_\_\_ Instructor: \_\_\_\_\_

	Total Points	Excellent (16-20 points)	Good (11-15 points)	Fair (6-10 points)	Poor (0-5 points)
<b>Attendance</b>		The student arrives on time for the course, and stays for the duration of the class. Attends at least 90% of the class.	The student arrives on time for the course and stays for the duration of the course. Attends at least 85% of the class.	The student arrives late or does not stay for the duration of the class. Attends at least 75% of the class.	The student generally arrives late for the course, or stays for fewer than 65% of the class.
<b>Class Engagement (Initiative)</b>		Proactively contributes to class by regularly offering ideas and asking questions.	Proactively contributes to class periodically offering ideas and asking questions	Rarely contributes to class by offering ideas and asking questions.	Never contributes to class by offering ideas and asking questions.
<b>Listening Skills</b>		Actively listens when others speak during in-class activities. Incorporates the ideas of others in questions/comments.	Listens when others speak both in groups and lecture.	Does not listen in groups or lecture and is not engaged during class	Does not listen in groups and lecture. Interrupts or talks in class.
<b>Behavior</b>		Never displays disruptive behavior, respectful of others in actions and language, and cooperates in a classroom environment.	Rarely disruptive, partial participation in group activities	Occasionally disruptive, rarely participates in group activities.	Very disruptive with actions and language or never participates in group activities.
<b>Professionalism</b>		Always prepared for class, hands in work at beginning of class, and follows appropriate dress code. The student does not use electronic devices inappropriately.	Usually prepared for class, often hands in work at beginning of the class, and mostly follows appropriate dress code. The student rarely uses electronic devices inappropriately.	Rarely prepared for class, rarely hands in work at the beginning of the class, and rarely follows dress code. The student often uses electronic devices inappropriately.	Almost never prepared for class, excessively hands in work late, and does not follow dress code. The student excessively uses electronic devices inappropriately in the classroom.

Total Points: \_\_\_\_/100

**Professionalism Grade**  
**15%**