

**Moravian College**  
**Accounting 390.2**  
**Financial Accounting Applications**  
**Spring 2012**

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Office hours: M W 10:00- 12:00  
*and by appointment*

**Course Description**

Using QuickBooks accounting software students will explore how systems are designed, transaction data is input, and how a variety of reports for internal and external use are developed. Using software to perform the basic accounting tasks will greatly simplify the recordkeeping aspect of accounting, allowing students to more fully explore the information contained in the accounting systems and how this information can be utilized to facilitate business transactions and to make business decisions.

**Learning Outcomes**

By the end of the course students should be able to:

- Use the main features of QuickBooks, a small business accounting software
- Understand the various cycles in the accounting system and their linkages in order to
  - Understand and report on Sales and Cash receipts cycle information
  - Understand and report Purchase and Cash Disbursement cycle activities
  - Understand and report Payroll Cycle and Other activities
- Record transactions, perform month end procedures, adjusting entries and financial reporting in QuickBooks
- Understand and identify system controls
- Perform business analysis to assess the company's performance

**Required Materials**

*Computerized Accounting Using QuickBooks Pro 2010.* Arens, Ward, and Borsum. Armond Dalton Publishers, Inc: Okemos, MI

**Attendance, Participation and Preparation**

Your attendance and participation are vital to the success of the course; therefore, *active participation is welcomed and encouraged!* Many of the concepts covered in this course build upon concepts covered earlier in the course. For this reason, it is crucial that students keep up with the readings and assignments. Please ask questions and seek help as soon as possible to avoid falling behind.

### Blackboard Course Site

Many of the materials for this course can be accessed through Moravian's Blackboard course management system. Items included on the Blackboard site include instructor prepared materials such as electronic copy of the syllabus, and class notes.

Class communications including course updates, email messages, and other important announcements will be communicated in class and through Blackboard. Students should log in to the course Blackboard site at least weekly.

### Grade Determination

The final grade for the course will be determined as follows:

Exams	45%
Warren Sports Supply	25%
New Company Setup	15%
Homework Assignments	15%
<b>TOTAL</b>	<b>100%</b>

### Grading Scale:

A = 94% and above	B- = 80% to 83%	D+ = 67% to 69%
A- = 90% to 93%	C+ = 77% to 79%	D = 64% to 66%
B+ = 87% to 89%	C = 74% to 76%	D- = 60% to 63%
B = 84% to 86%	C- = 70% to 73%	F = below 60%

### Academic Honesty

*"Academic integrity is the foundation on which learning at Moravian College is built. Moravian expects its students to perform their academic work honestly and fairly. In addition, a Moravian student should neither hinder nor unfairly assist the efforts of other students to complete their work successfully."* (Moravian College Student Handbook, Academic Honesty). Academic dishonesty includes, but is not limited to plagiarism, cheating, helping or hindering others, and false testimony. The College's expectations and the consequences of the failure to meet those expectations are outlined in the Student Handbook.

[www.moravian.edu/studentLife/handbook/academic/academic2.html](http://www.moravian.edu/studentLife/handbook/academic/academic2.html)

### Disability Support Services

Students who wish to request accommodations in this class for a disability should contact Mr. Joe Kempfer, Assistant Director of Learning Services for Disability Support, 1307 Main Street (extension 1510). Accommodations cannot be provided until authorization is received from the office of Learning Services. Students with other needs/concerns are encouraged to make an appointment with Dr. Ronald Kline in the Counseling Center (all other disabilities.) The Learning Services Office and Counseling Center are located at 1307 Main Street (610) 861-1510. Please refer to the Moravian College Student Handbook under Academic Resources for more information. [www.moravian.edu/studentLife/handbook/academic/academic4.html](http://www.moravian.edu/studentLife/handbook/academic/academic4.html)

**Accounting 390.2 – Financial Accounting Applications**  
**Tentative Schedule of Assignments**  
**Spring 2012**

Jan 17	Introduction and Familiarization with QuickBooks	Arens et al Ch. 2
Jan 24	Accounting Cycle	Review accounting cycle from your old text or at <a href="http://www.principlesofaccounting.com">www.principlesofaccounting.com</a>
Jan 31	Financial Statements	
Feb 7	Exam 1	
Feb 14	Tutorials Chapters 3 – 5	Arens, et al Ch. 3-5
Feb 21	Purchasing and Payment Cycle	
Feb 28	Purchasing and Payment Cycle	Arens, et al Ch. 6
Mar 6	SPRING BREAK	
Mar 13	Sales and Collection Cycle	
Mar 20	Sales and Collection Cycle	Arens et al Ch. 7
Mar 27	Exam 2	
Apr 3	Payroll	Arens et al Ch. 8
Apr 10	Month end and Adjusting Entries	
Apr 17	Warren Sports Supply	Arens et al Ch. 9
Apr 24	Project – New Company	Arens et al Ch. 10
	Take home exam	

<sup>1</sup> This is a tentative schedule of assignments; exact dates assigned to each topic may change depending on the pace of class discussion. Changes to the schedule will be announced in class. It is the student's responsibility to ensure that he or she is aware of all changes.