



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

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Office hours: Tues 2:30-4:00  
Thurs 12-2:30  
*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**

*Computer Accounting Essentials with QuickBooks 2012 6<sup>th</sup> edition.* Carol Yacht and Susan Crosson. McGraw-Hill/Irwin NY:NY

[www.mhhe.com/QBessentials2012](http://www.mhhe.com/QBessentials2012)

### **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.

### Grade Determination

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

Exams	40%
Project 1 – Your Name Hardware Store	20%
Project 2 – Student Designed Merchandising	20%
Homework Assignments	20%
TOTAL	100%

### 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 Elaine Mara, assistant director of learning services for academic and disability support at 1307 Main Street, or by calling 610-861-1510. Accommodations cannot be provided until authorization is received from the Academic Support Center. Accommodations cannot be provided until authorization is received from the Academic Support Center. Students with other needs/concerns are encouraged to make an appointment with Dr. Ronald Kline in the Counseling Center (all other disabilities). The Counseling Center is located at 1307 Main Street (610) 861-1510. Please refer to the Moravian College Student Handbook under Academic Resources for more information.

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

Aug 28	Welcome and Introduction	Ch 1 Software Installation
Sept 4	Review of Accounting cycle / Overview of accounting with QuickBooks	Review accounting cycle from your old text or at <a href="http://www.principlesofaccounting.com">www.principlesofaccounting.com</a> Ch 2
Sept 11	Overview of QuickBooks and Internal Controls	Ch 2
Sept 18	New Company Setup	Ch 3
Sept 25	New Company Setup – Banking	Ch 3
Oct 2	Working with Inventory and Vendors -- Purchasing and Payment Cycle	Ch 4
Oct 9	FALL Break	
Oct 16	Working with Customers – Sales and Collection Cycle	Ch 4
Oct 23	Exam #1	
Oct 30	Accounting Cycle and Year End	Ch 5
Nov 6	Accounting Cycle and Year End	Ch 5
Nov 13	First Month of New Year	Ch 6
Nov 20	Work on Project 1	
Nov 27	Payroll and Other Topics	
Dec 4	Exam #2	
Tuesday Dec 11 <sup>th</sup>	Project #2 Due (no final 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.