



Business Studies Division  
3322 College Drive, Vineland, NJ 08360  
856-691-8600

## **AC 207: Accounting Information Systems**

Syllabus

LECTURE/LAB HOURS/CREDITS: 2/2/3

### **Catalog Description**

*Prerequisite: CS 119 - Spreadsheets - EXCEL*

This course is designed to introduce the accounting student to information systems widely used in the accounting environment. Students will utilize QuickBooks Pro Accounting Software and Sage 50 Complete Accounting Software (formerly Peachtree Accounting) to process transactions, prepare reports, and navigate through the accounting cycle. In addition, emphasis on the development of efficient spreadsheets as applied to financial and managerial accounting concepts will be implemented. All lecture topics are supported by a lab component.

### **Textbook and Course Materials**

It is the responsibility of the student to confirm with the bookstore and/or their instructor the textbook, handbook, and any other materials required for their specific course and section.

Click here to see current textbook prices at [ccnj.bncollege.com](http://ccnj.bncollege.com).

### **Evaluation Assessment**

#### **Online Proctoring**

All courses offered at RCSJ, whether they are web-enhanced, hybrid, or fully online, may include assessments that make use of Online Proctoring. To find out more about Online Proctoring and to learn about the minimum technical requirements, visit [rcsj.edu/elearning/online-proctoring](http://rcsj.edu/elearning/online-proctoring).

### **Grading Distribution**

Grading to be determined by individual instructors.

Individual instructors may include the following assessment(s):

- Exams
- Quizzes
- Assignments

### **Grading**

The grading scale for each course and section will be determined by the instructor and distributed the first day of class.

## **Rowan College of South Jersey Core Competencies**

(Based on the NJCCC General Education Foundation - August 15, 2007; Revised 2011; Adopted 2014)

This comprehensive list reflects the core competencies that are essential for all RCSJ graduates; however, each program varies regarding competencies required for a specific degree. Critical thinking is embedded in all courses, while teamwork and personal skills are embedded in many courses.

1. **Written and Oral Communication:** Students will communicate effectively in both speech and writing.
2. **Quantitative Knowledge and Skills:** Students will use appropriate mathematical and statistical concepts and operations to interpret data and to solve problems
3. **Scientific Knowledge and Reasoning:** Students will use the scientific method of inquiry, through the acquisition of scientific knowledge.
4. **Technological Competency:** Students will use computer systems or other appropriate forms of technology to achieve educational and personal goals
5. **Society and Human Behavior:** Students will use social science theories and concepts to analyze human behavior and social and political institutions and to act as responsible citizens.
6. **Humanistic Perspective:** Students will analyze works in the fields of art, history, music, or theater; literature; philosophy and/or religious studies; and/or will gain competence in the use of a foreign language
7. **Historical Perspective:** Students will understand historical events and movements in World, Western, non-Western or American societies and assess their subsequent significance.
8. **Global and Cultural Awareness:** Students will understand the importance of a global perspective and culturally diverse peoples.
9. **Ethical Reasoning and Action:** Students will understand ethical issues and situations.
10. **Information Literacy:** Students will address an information need by locating, evaluating, and effectively using information.

### **AC 207 Core Competencies**

This course focuses on three of RCSJ's Core Competencies:

- Technological Competency
- Information Literacy
- Quantitative Knowledge and Skills

## Student Learning Outcomes: Accounting Information Systems

Successful completion of AC 207 will help students:	RCSJ Core Competencies	Evaluation/Assessment (Additional means of evaluation may be included by individual instructors)
Utilize QuickBooks Pro Accounting software to enter transactions, prepare reports, and complete the accounting cycle of a Service Business and a Merchandising Corporation.	Technological Competency Information Literacy Quantitative Knowledge and Skills	Quizzes Exams Assignments Project
Utilize Sage 50 Complete Accounting software to enter transactions, prepare reports, and complete the accounting cycle of a Service Business.	Technological Competency Information Literacy Quantitative Knowledge and Skills	Quizzes Exams Assignments Project
Enhance Excel skills pertaining to financial transactions.	Technological Competency Information Literacy Quantitative Knowledge and Skills	Quizzes Exams Assignments Project

### Topical Outline

#### INTRODUCTION TO QUICKBOOKS

##### 1. Review of Basic Accounting Principles and Tour of QuickBooks

- Normal Account Balances, Debit And Credit Rules, Financial Statement Content
- Start QuickBooks
- Open Company
- Change Company Name
- Identify Parts Of The Screen
- Identify Menus And Toolbars
- Navigating In QuickBooks
- Save Company Files
- Backup
- Close Company
- Exit QuickBooks

##### 2. Customizing QuickBooks and The Chart of Accounts

- Customize QuickBooks
- Customize With QuickBooks Editions
- Customize With QuickBooks Using Preferences
- Customize With QuickBooks Favorites
- Customize Chart Of Accounts
- Add New Accounts

- Delete Accounts
- Edit Accounts
- Print Chart of Accounts
- Export Reports to Excel
- Customize QuickBooks Snapshots
- Customize QuickBooks Calendar

### 3. Banking

- View and Print Check Register
- Make Deposits
- Write Checks
- Print Journal
- Reconcile Bank Statements
- Online Banking
- Enter Credit Card Charges

### 4. Customers and Sales

- View Customer List
- Add New Customer
- Edit Customer Information
- Add a Job
- Recording Sales in QuickBooks
- Cash Sales
- Credit Sales: Create Invoices
- Online Billing
- Credit Sales: Create Reminder Statements
- Credit Sales: Record Customer Payments
- Record Bank Deposits
- Print Journal Entries
- Customer Reports

### 5. Vendors, Purchases, and Inventory

- Vendor Navigation
- View Vendor List
- Add New Vendor
- Print Vendor List
- Items and Services List
- Add New Item
- Print Item List
- Create Purchase Orders
- Receive Inventory
- Receive Bills
- Enter Bills Against Inventory
- Pay Bills
- Receive Inventory with Bill
- Enter Bills
- Pay Sales Tax
- Vendor Reports

## 6. Employees and Payroll

- Payroll Setup
- Employee Navigation
- Customize QuickBooks Payroll
- Employee List
- Time Tracking
- Transfer Time to Sales Invoices
- QuickBooks Payroll Services
- Create and Print Paychecks
- Pay Payroll Liabilities
- File Payroll Tax Forms
- Payroll Reports
- Print Payroll Forms
- Print Form W-2

## 7. Reports and Graphs

- Review The Accounting Cycle
- Trial Balance
- Adjusting Entries
- Adjusted Trial Balance
- General Ledger
- Financial Statements
  - Profit and Loss
  - Income and Expense Graph
  - Balance Sheet
  - Statement of Cash Flows
- Tax Reports
  - Income Tax Preparation Report
  - Income Tax Summary Report
  - Income Tax Detail Report
  - Export to TurboTax
- Management Reports
  - Cash Flow Forecast
- Save Reports to Electronic Files

## 8. New Company Setup—Review of Concepts

- Easy Step Interview
- QuickBooks Company Setup
- Add the People You Do Business With
- Add the Products and Services You Sell
- Add Your Bank Accounts
- Print Customer, Vendor, and Item Lists
- Customize QuickBooks
- Enter Company Information
- Customize QuickBooks Preferences
- Customize Chart of Accounts

## 9. Project: Accounting for a Service Company

All work from chapter to be completed by students. In addition, Exercises 9-1 through 9-5 will be completed to demonstrate skill in using QuickBooks for a Service Company

- Record Owner's Investment
- Record Purchase Transactions
- Record a Memorized Transaction
- Record a Sales Transactions
- Make Adjusting Entries
- Print Reports
- Close the Accounting Period

#### 10. Project: Merchandising Corporation: Sales, Purchases and Inventory

All work from chapter to be completed by students. In addition, Exercises 10-1 through 10-3 will be completed to demonstrate skill using QuickBooks for a Merchandising Company

- Set Up a New company
- Customize QuickBooks
- Create a Customer List
- Create a Vendor List
- Create an Item List
- Create a Sales Tax Item
- Customize Chart of Accounts
- QuickBooks Opening Adjustments
- Record Purchase Transactions
- Record Sales Transactions
- Make Adjusting Entries
- Print Reports

### INTRODUCTION TO SAGE 50 COMPLETE ACCOUNTING—SCA

#### 1. Introduction to Bellwether Garden Supply

- Normal Account Balances, Debit And Credit Rules, Financial Statement Content
- Start Sage 50 Complete Accounting (SCA)
- Mouse and Keyboard Basics
- Windows Interface
- SCA Windows
- Bellwether Garden Supply: Sample Company
- Set Global Options
- SCA User Interface
- Browse Chart of Accounts
- Backup
- Menu Bar
- Add Employees
- Add Names to Reports
- Save Lists as PDF Files
- Manual vs. Computerized Accounting

## 2. Vendors

- Accounts Payable System
- Maintain Vendors
- Purchase Orders
- Purchase Invoices
- Payments
- Print Checks
- Vendor Ledgers
- Vendor Credit Memos
- Export Reports to Excel

## 3. Customers

- Accounts Receivable System
- Maintain Customers/Prospects
- Enter a Quote
- Convert Quote to Sales Order
- Print Sales Order
- Ship Items from Sales Order
- Enter Sales Discounts
- Enter Sale to a Customer
- Distribute Sale to a Specific Account
- Post Invoices
- Print Invoices
- 8
- Fall 2014
- Enter Receipts
- Analyze Customer Payments
- Customer Ledgers
- Customer Credit Memos

## 4. Employees

- Employee Defaults
- Employee Maintenance
- Payroll System
- Transfer Cash to the Payroll Checking Account
- Payroll Entry for a Salaried Employee
- Payroll Entry for an Hourly Employee
- Print Payroll Checks
- Journal Entry for Payroll

## 5. General Ledger, Inventory, Internal Control

- Chart of Accounts
- Budgets
- General Journal
- Set Up Perpetual Inventory System
- Inventory and Purchases
- Inventory and Sales

- Inventory Adjustments
- Security and Internal Control
- Audit Trail
- Audit Trail Report

## 6. Job Cost

- Job Costing and Sales
- Job Cost and Payroll
- Job Cost Reports

## 7. Financial Statements

- Balance Sheet
- Gross Profit by Departments
- Income Statement
- Statement of Cash Flows
- Statement of Retained Earnings
- Financial Statements
- Export Financial Statements to Excel

## 8. New Company Setup and Beginning Balances

- New Company Setup
- Chart of Accounts
- Enter Chart of Accounts Beginning Balances
- Export the Chart of Accounts and Beginning Balances to Excel

## 9. Maintaining Accounting Records for Service Businesses

- Recording Deposits, Checks, and ATMs
- Backing Up Transaction Register
- Account Reconciliation—Banking
- Display the Account Register

## 9. Maintaining Accounting Records for Service Businesses

- Print the Cash Receipts Journal
- Print the Cash Disbursements Register
- Edit Journal Entries
- Display the General Ledger Trial Balance
- Print Financial Statements
- Export Financial Statements to Excel

## 10. Completing Quarterly Activities and Closing the Fiscal Year

- General Ledger System
- Transaction Register and Bank Statement
- Change Accounting Periods
- Unadjusted Trial Balance
- Adjusting Journal Entries
- Financial Statements
- Close the Fiscal Year
- Post closing Trial Balance



- Export Post closing Trial Balance to Excel

## 11. PROJECT: Sherry Pierce, Accounting—Service Business

### Excel

- Introduction and Accounting for Merchandising Businesses
- Formulas
- Lower of Cost or Market
- Sales Taxes and Trade Discounts

### 2. Inventories

- Reporting Merchandise Inventory in the Financial Statements
- 3. Receivables
- Allowance Method for Uncollectible Accounts
- Notes Receivable

### 4. Fixed Assets and Intangible Assets

- Accounting for Depreciation
- Straight-Line Method
- Units-of-Production Method
- 5. Current Liabilities and Payroll
- Computing Net Pay

### 6. Corporations: Organization, Stock Transactions, and Dividends

- Paid-In Capital from Issuing Stock

### 7. Long-Term Liabilities: Bonds and Notes

- Installment Notes

### 8. Charts

- Column
- Pie
- Line
- Scatter
- Bar
- Pivot

### 9. Pivot Tables

- Create Pivot Table
- Recommended Pivot Tables
- Field List

## **Affirmative Action Statement**

The Board of Trustees is committed to providing a work and academic environment that maintains and promotes affirmative action and equal opportunity for all employees and students without discrimination on the basis of certain enumerated and protected categories. These categories are race, creed (religion), color, national origin, nationality, ancestry, age, sex (including pregnancy and sexual harassment), marital status, domestic partnership or civil union status, affectional or sexual orientation, gender identity or expression, atypical hereditary cellular or blood trait, genetic information, liability for military service, or mental or physical disability, including AIDS and HIV related illnesses.

For questions concerning discrimination, contact Almarie J. Jones, Special Assistant to the President, Diversity and Equity/Title IX and Compliance, 856-415-2154 or [ajones@rcsj.edu](mailto:ajones@rcsj.edu) or (Cumberland) Nathaniel Alridge, Jr., JD, Director, Diversity and Equity/Title IX and Judicial Affairs, 856-691-8600, ext. 1414 or [nalridge@rcsj.edu](mailto:nalridge@rcsj.edu). For disability issues or any barriers in the learning or physical environment related to a document condition/disability please contact: Gloucester campus – Carol Weinhardt, Director, Department of Special Services, ADA/504 Officer at 856-415-2247 or [cweinhar@rcsj.edu](mailto:cweinhar@rcsj.edu); or Cumberland Campus – Meredith Vicente, Senior Director, Department of Special Services/Project Assist at 856-200-4688 or [mvicent1@rcsj.edu](mailto:mvicent1@rcsj.edu)

## **Department of Special Services**

The Department of Special Services is committed to providing support services and ensuring equal access to eligible students with documented conditions/disabilities as outlined by the Americans with Disabilities Act (ADA) and the Americans with Disabilities Act with Amendments Act (ADAAA).

### **(Gloucester Campus Location and Contact)**

Location: Instructional Center, room 425A.

Primary Contact: Director, Carol Weinhardt, (email) [cweinhar@rcsj.edu](mailto:cweinhar@rcsj.edu); or (phone) 856-415-2247.

### **(Cumberland Campus Location and Contact)**

Location: Center for Academic & Student Success (CASS)

Primary Contact: Senior Director, Meredith Vicente, (email) [mvicent1@rcsj.edu](mailto:mvicent1@rcsj.edu); or (phone) 856-200-4688.

## Reporting Allegations of Sexual Assault Resource Referrals (8/2021)

### Cumberland Campus

There are multiple safe places for students to report allegations of sexual assault, both on and off campus. Reports of sexual assault can be made to any of the following offices listed in the chart below.

All students are encouraged to report alleged crimes on campus.

Employees must report crimes that pose an immediate threat to the campus Security Office, the local Police Department or the Sheriff's Office.

Service	Resource	Phone Number/Location/Website
<b>Non-Confidential</b>  Reporting   Law Enforcement	Vineland Police Dept.  Millville Police Department  Cumberland Co. Sheriff's Office  Cumberland County Emergency Services  Cumberland Campus Security  856-200-4706 (Direct)	856-691-4111  856-825-7010  856-451-4449  <span style="color: red;">9-1-1</span>  Andres Lopez, Director  Safety and Security  856-200-4706
<b>Non-Confidential</b>     On-Campus Reporting Support Services	Almarie J. Jones Special Assistant to the President Diversity and Equity, Title IX and Compliance  Nathaniel Alridge, Jr., JD, Director Diversity and Equity, Title IX and Judicial Affairs  Kellie W. Slade Executive Director  Student Services, Student Life	856-415-2154  Gloucester Campus College Center, Room116 <i>ajones@rcsj.edu</i>  856-498-9948  Catherine J. Arpino Education and Humanities Center, <i>nalridge@rcsj.edu</i>  856-200-4615  Student & Enrollment Services Center <i>kslade@rcsj.edu</i>
<b>Confidential</b>  On-Campus Counseling and Support Services	Student Counseling and Wellness Center  John Wojtowicz, LCSW	Academic Building – 1 <sup>st</sup> floor  856-200-4760  <i>jwojtowi@rcsj.edu</i>
<b>Confidential</b>  Off-Campus Full-Service Support	Center for Family Services – Services Empowering Rights of Victims (SERV)	24/7 Hotlines  Cumberland Co. – 1-800-225-0196  <i>www.centerffs.org/serv</i>
<b>Hospital</b>  Sexual Assault Nurse Examiner on Site	Inspira Medical Center  Vineland	1505 W. Sherman Ave., Vineland, NJ  856-641-8000