

**SOUTHEAST COMMUNITY COLLEGE**  
**BUSINESS DIVISION**  
**Business Program**  
**Revision Date: 08-21-23**

**I. CATALOG DESCRIPTION**

Course Number: ACCT2800  
Course Title: Applied Accounting Capstone  
Prerequisite(s): ACCT2050 and ACCT2230

Catalog Description: This course is designed to ensure accounting majors have a comprehensive understanding of accounting before entering the workforce or continuing their higher education. Students will maintain a complete set of books and prepare related financial statements both manually and electronically through an accounting cycle. Students will also research available certifications in their accounting field(s) of interest.

Credit Hours: 3.0  
Class Hours: 45  
Lab Hours: 0  
Total Contact Hours: 45

**II. COURSE OBJECTIVES:** *Course will teach students to*

- A. Review basic accounting terms, concepts, and principles.
- B. Reinforce the students' use and knowledge using computers and accounting software programs.
- C. Demonstrate how various components of an accounting system work together.
- D. Synthesize and integrate accounting theory and practice learned from all of the courses in SCC's accounting curriculum.

**III. STUDENT LEARNING OUTCOMES AND GENERAL EDUCATION LEARNING OUTCOMES**

- A. Student Learning Outcomes: *Students will be able to*
  - 1. Process accounting transactions, prepare financial reports, and analyze financial information both manually and electronically.
  - 2. Identify and evaluate accounting information effectively using problem solving and critical thinking skills.
- B. General Education Learning Outcomes (GELOs)
  - 1. GELO 6: Career and Life Skills  
Outcome 4: Use digital technology effectively to access, manage, integrate, evaluate, and present information.

**IV. CONTENT/TOPICAL OUTLINE**

- A. Accounting principles and concepts achieved through manual and/or computerized accounting simulation projects and activities:
  - 1. Accounting cycle
  - 2. Adjusting and closing entries
  - 3. Special journals
  - 4. Worksheet preparation
  - 5. Financial statement preparation
  - 6. Financial statement analysis
  - 7. Cash
  - 8. Receivables
  - 9. Inventories

10. Property, plant, and equipment depreciation and depletion
11. Intangible assets
12. Current and long-term liabilities
13. Payroll
14. Stockholders' equity
15. Internal control

**V. INSTRUCTIONAL MATERIALS**

- A. Required text(s) and materials:
  1. Arens and Ward, *Systems Understanding Aid*, Current Edition, Armond Dalton Publishers.
  2. Borsum, Carol J., *Computerized Accounting Using QuickBooks Online*

**VI. METHODS OF PRESENTATION/INSTRUCTION**

- A. Lecture
- B. Hands-on applications
- C. Teamwork
- D. Computer simulations

**VII. METHODS OF EVALUATION**

- A. Quizzes
- B. Objective exams
- C. Comprehensive projects
- D. Group projects
- E. In-class assignments/homework
- F. Computer simulations
- G. SCC STANDARD GRADING SCALE POLICY:
 

A+	95-100	C+	75-79
A	90-94	C	70-74
B+	85-89	D+	65-69
B	80-84	D	60-64
		F	Below 60

**VIII. SPECIFIC COURSE REQUIREMENTS**

- A. Course prerequisites: ACCT2050 and ACCT2230 completed with a grade of C or better.
- B. Grade requirement: Student must pass this class with a grade of D (60%) or better to be awarded credit.