

SOUTHEAST COMMUNITY COLLEGE
BUSINESS DIVISION
Business Program
Revision Date: 05-24-21

[Syllabus Statements](#)

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.

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. Arens, Ward and Borsum, *Computerized Accounting Using QuickBooks Pro*, Current Edition, Armond Dalton Publishers.

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.