
ACCOUNTING PROCEDURES – ACTG 100 – DETAILED SYLLABUS

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Overview

Accounting Procedures is a thorough and comfortably paced introduction to the fundamentals of accounting. The purpose of Accounting Procedures is to teach you how to maintain the accounting records of a small business, prepare you for an entry-level job in accounting, and prepare you for Financial Accounting (ACTG 121), the next class in the accounting sequence. You will use accounting software, manual accounting work papers and word processing software to maintain the financial records of a small business. You will also learn important skills that will help you prepare your own personal financial records and make financial decisions.

Students taking their first course in accounting should take Accounting Procedures. This course will help you succeed in Financial Accounting and other Business courses.

Student Learning Objectives

1. Identify, describe, and match all documents used in bookkeeping cycle
2. Record all bookkeeping transactions for a small business using manual work papers and accounting software, including
 - General journal entries, adjusting journal entries, finding and correcting errors
 - Sales transactions, purchasing transactions, payroll transactions
3. Analyze, interpret and explain accounting information to business owners in writing and in a verbal presentation
4. Professionally and effectively collaborate with peers (co-workers) and communicate with instructor (manager)
5. Prepare for an accounting job search
6. Identify skills required for entry-level accounting job
7. Describe the process to get an accounting job
8. Demonstrate knowledge of accounting fundamentals required to succeed in Financial Accounting, the next class in sequence

Accounting Software Projects

The student will complete Projects using Peachtree accounting software. To receive full-credit (A=4.0) each Peachtree assignment must include all reports in the order they were listed in the Project and all check figures must be correct.

Exams

Each exam may include multiple-choice questions, work paper problems and memos. The exams will cover all material in the homework assignments, PowerPoint slides, classroom presentations and the chapters in the textbook. The final exam will be given the weight of two exams in calculating your final grade. See “Syllabus – Basics” for important information about the exams.

Calculating final grades

The final grade for the course will be determined by the following weighted average:

Assignment	Weight
Exams	85%
Homework	5%
Peachtree	10%

Exam 1 will cover chapters 2 and 3	
Chapter 2	
Chapter 3	
Exam 2 will cover chapters 4, 5, 5 App., 6 App. and Peachtree 19, 20, 23ABC, 30AB, 31	
Chapter 4	
Peach. 20	
Peach. 30AB	
Chapter 5	
5 Appendix	
6 Appendix Peach. 19	
Exam 3 (final exam) Chapters 7, 11, 12, 16, 8, and 9 Peachtree 35, 36AB (or 37AB), 40, 46AB, 56AB	
Chapter 7	
Chapter 11	
Chapter 12	
Chapter 16	
Chapter 8	
Chapter 9	
Peach. 35, 36AB	
PT 40, 46AB, 56AB	