

## Business Department Course Outline

### ACCT 2203 Accounting Practicum. (F, S)

#### ***Catalog Description:***

This capstone course emphasizes the application of Generally Accepted Accounting Principles and practices to processing a variety of accounting transactions and reports in both manual and computerized formats. Students will complete practice sets covering a complete accounting cycle for a merchandising business, in both manual and computerized formats. Study of accounting information systems and preparation for a national certification exam will be included.

#### **Prerequisite:**

ACCT 2023 and ACCT 2043

#### ***Credit Hours/Contact Hours/Load Hours:***

3/3/3

#### ***Target Audience / Transferability:***

Designed as a capstone course for students pursuing the AAS Business Management – Accounting Technology Option. This course will not transfer to most four-year institutions.

#### ***General Course Objectives:***

Students completing this course will:

- Design and set up an accounting information system, both manually and electronically
- Analyze business transactions and demonstrate procedures for recording accounting transactions, both manually and electronically
- Create professional accounting statements and reports, both manually and electronically
- Analyze accounting statements and reports
- Use basic math, algebra, and reasoning skills to complete assignments.
- Apply and assess for national certification

#### ***Topics:***

- Processing a complete accounting cycle manually
- Processing a complete accounting cycle in a current computerized accounting software
- Financial Statement Analysis
- Accounting information systems
- Special Topics for bookkeepers
- National certification exam preparation

***Forms of Assessment:***

Exams, projects, individual assignments, and quizzes.

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