

**Virginia Western Community College**  
**AST 136**  
**Office Record Keeping**

**Prerequisites**

None

**Course Description**

Introduces types of record keeping duties performed in the office, such as financial, tax, payroll, and inventory. Utilizes specialized software where applicable.

**Semester Credits: 3****Lecture Hours: 3****Lab/Clinical/Internship Hours: 0****Required Materials****Textbook:**

College Accounting, Chapters 1—15, Digital Version, 22nd ed. + LMS Integrated for CengageNOW V2,  
1 term Printed Access card by Heintz/Parry. ISBN: 9781305930667

**Required Hardware for This Course:**

- USB/Flash Drive

**Course Outcomes****At the completion of this course, the student should be able to:**

- Carry out business transactions to include accounts receivables and accounts payables
- Create Excel spreadsheets using a variety of formulas
- Complete payroll process
- Create financial documents such as Income Statements and Balance Sheets
- Complete inventory control activities
- Develop a budget

**Topical Description**

<b>Week</b>	<b>Topics Covered</b>
1	Introduction, Campus Safety Video, Syllabus, Create CengageNow v2 Accounts
2	Chapter 1—Introduction to Accounting
3	Chapter 2—Analyzing Transactions: The Accounting Equation
4	Chapter 3—The Double-Entry Framework
5	Test 1 Review (Chapters 1-3)
6	<b><i>Test 1—Chapters 1-3</i></b>
7	Chapter 4—Journalizing and Posting Transactions
8	Chapter 5—Adjusting Entries and the Work Sheet
9	Chapter 6—Financial Statements and the Closing Process
10	Test 2 Review (Chapters 4-6)
11	<b><i>Test 2—Chapters 4-6</i></b>
12	Chapter 7—Accounting for Cash
13	Chapter 8—Payroll Accounting: Employee Earnings and Deductions
14	Chapter 9—Payroll Accounting: Employer Taxes and Reports
15	Test 3 Review (Chapters 7-9)
16	<b><i>Test 3—Chapters 7-9</i></b>

## **Notes to Instructors**

The following resources are available:

- Instructor's Edition Textbook Chapters 1-15: ISBN 9781305667693
- Instructor's Resource Guide-Chapters 1-15: ISBN 9781305667716
- Solutions Manual-Chapters 1-15: ISBN 9781305667730
- Additional instructor resources are available through an instructor created CengageBrain.com account.
- An instructor account must be created for CengageNowv2 access.
- CengageNowv2 can be deeply integrated into BlackBoard.