

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—9, Digital Version, 23rd ed. + LMS Integrated for CengageNOW V2, 1 term Printed Access card by Heintz/Parry. ISBN: 9780357252406

Required Hardware for This Course:

- In addition to a windows-based computer, Microsoft Office 2019/365 ([VWCC free full online version located here](#)) is required to complete these courses. Chromebooks and Apple MacBooks are not compatible with the software required in these courses. Note: AST/ITE courses are required in all [Business and Professional Services programs](#) and ITE 115 is a required course in almost all Virginia Western transfer programs.
- 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

Week	Topics Covered
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	Test 1—Chapters 1-3
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	Test 2—Chapters 4-6
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	Test 3—Chapters 7-9

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.