

**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, CengageNOW V2 access bundle with printed access card. 24th Heintz/Parry  
ISBN: 9798214038070

**Required Hardware for This Course:**

Access to a personal computer and internet are required for this online course. For information on the required minimum computer specifications visit: <https://www.virginiawestern.edu/online/computer-access/> This course may require proctored testing as described in the course syllabus. A student may request an alternative proctoring method, but the student will be responsible for any additional fees associated with the alternative method. In addition to a windows-based computer, Microsoft Office 365 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 152 is a required course in almost all Virginia Western transfer programs.

**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 (Example is Tentative.)**

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

## **Notes to Instructors**

The following resources are available:

- An instructor account must be created for CengageNowv2 access.

[ADA Statement](#) (PDF)

[Title IX Statement](#) (PDF)