

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.viriniawestern.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)
	<i>Test 1—Chapters 1-3</i>
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	<i>Test 2—Chapters 4-6</i>
	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	<i>Test 3—Chapters 7-9</i>

Notes to Instructors

The following resources are available:

- An instructor account must be created for CengageNowv2 access.

[ADA Statement](#) (PDF)

[Title IX Statement](#) (PDF)