

Accounting 30S  
Course Outline 2018  
Instructor: Mr. Brad Dupasquier

The Accounting 30S course is an introductory course where students will learn the Basic Accounting Principles and Concepts and how they transfer into the Accounting Equation. Although students will be utilizing the “Accounting a Systems Approach” text, the majority of the course will be completed on Sage 50 Accounting Software.

Course Topics:

- Establishing a Business
  - Establishing the Accounting Equation
  - Intro to the Balance Sheet
- Analyzing changes in the Accounting Equation
  - Analyzing Opening Business Transactions, Expanded Equations, the Income Statement and Related Balance Sheet
  - Using Electronic Spreadsheets
- Using Accounts
  - Establishing Accounts
  - Recording, Asset, Liability, and Owner’s Equity Changes in T-Accounts
- Identifying the Bookkeeping Base of Accounting
  - Originating Transaction Data, Journalizing Transaction Data, Posting Transaction Data
  - Preparing Accounting Proofs
  - Applying the Electronic Spreadsheet
- Preparing Financial Statements
  - Interpreting an Income Statement and Balance Sheet
  - Closing the Ledger and Completing the Accounting Cycle
- Accounts Applications
  - Accounts Receivable
  - Accounts Payable
  - Journalizing Cash Receipts and Payments in Accounts Receivable and Payable.

**Evaluation Scheme:**

Daily Assignments/Tests/Projects	70%
Final Exam	30%