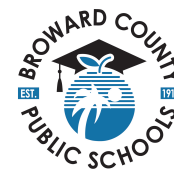




**Atlantic Technical College**  
**Accounting Operations**  
**Traditional/100% Distance**  
**Program Syllabus**  
**2025-2026**



**Instructor Name:** Margarita Laverde  
**Department Name:** Business and Information Technology  
**Office/Classroom Location:** Building 7, Room 170  
**Phone Number:** 754-321-5100  
**Email Address:** [margarita.laverde@browardschools.com](mailto:margarita.laverde@browardschools.com)

**Instructor Office Hours:**  
**M-F:** 1:50 pm – 2:50 pm (appointment preferred)

Instructor responses to student requests will be provided within 24 hours of regular school operating hours:  
Monday – Friday 7:00 am – 3:00 pm.

**Traditional Student Hours:**

**Monday – Friday**

**High School AM:** 7:05 am – 10:10 am

**High School PM:** 10:50 am – 1:50 pm

**Postsecondary Part-Time:** 7:05 am – 10:05 am

**Postsecondary Full-Time:** 7:05 am – 1:50 pm

**Break:** 10:10 am – 10:20 am

**Lunch:** 10:20 am – 10:50 am

**Distance Student Hours:**

**100% Distance:** Monday – Friday

**Virtual Lab:** Mandatory Tuesday Virtual Meetings-  
5:30pm – 8:30pm

*Online Part-Time or Full-Time Available*

**Program Name:** Accounting Operations

| OCPs | Course Names                             | Hours |
|------|------------------------------------------|-------|
| A    | OTA0040 Information Technology Assistant | 150   |
| B    | ACO0040 Accounting Clerk                 | 300   |
| C    | ACO0044 Accounting Assistant             | 300   |
| D    | ACO0043 Accounting Associate             | 300   |

**Course Description:**

This program is designed to instruct students in the broad foundation of knowledge and skills expanding the traditional role of the bookkeeper. Course content includes double-entry accounting principles, methods of recording business transactions, preparation of financial statements, payroll records and tax forms, account and transaction analysis, inventory methods, the accounts receivable aging process, depreciation, and the application of accounting principles to various entities.

After successfully completing this program, the student will be able to perform basic office activities, data processing activities, and manual and computerized accounting activities using QuickBooks, Excel, and various other software applications.

**Technical College Policy/Adult Student Attendance:**

- A student must be withdrawn after being absent for six (6) consecutive days.
- Two (2) additional absences may be allowed under certain circumstance with appropriate documentation.
- Please refer to the Student Handbook for postsecondary students.  
<http://www.atlantictechcollege.edu/atc-student-handbook/>

**Magnet High School/Attendance Policy:**

A student who has had at least five unexcused absences, or absences for which the reasons are unknown, within a calendar month, or 10 unexcused absences, or absences for which the reasons are unknown, within a 90-calendar-day period, may be exhibiting a pattern of non-attendance according to (F.S.1003.26 (1) (b)) and the School Board of Broward County, Policy 5.5.

|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |                                                                                                                                                                                                                                                                                                                                          |                 |     |               |     |                |     |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------|-----|---------------|-----|----------------|-----|
| <b>Required Book(s) and/or Online Access:</b><br>Must be purchased from ATC Bookstore: <ul style="list-style-type: none"> <li>• <b>College Accounting 22<sup>nd</sup> Edition CengageNOWv2 Instant Access</b> Heintz/Parry, ITEM: 9781305669840 / 1305669843</li> <li>• <b>Computerized Accounting with QuickBooks Online 2024 eBook w/1-year online access,</b> ISBN: 979-8-3851-4563-8</li> </ul>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          | <b>Required Materials/Supplies:</b> <ul style="list-style-type: none"> <li>• Headphones</li> <li>• Storage device (flash drive)</li> </ul> <b>Strongly Recommended Materials/Supplies:</b> <ul style="list-style-type: none"> <li>• Casio business calculator</li> <li>• Notebook, pen, pencil, highlighter(s), post-it notes</li> </ul> |                 |     |               |     |                |     |
| <p><i>All required books and most materials/supplies can be purchased from the ATC bookstore.<br/>         Stop by during operational hours for pricing and purchasing information or visit:<br/> <a href="https://www.atlantictechicalcollege.edu/bookstore-price-list/">https://www.atlantictechicalcollege.edu/bookstore-price-list/</a>.</i></p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |                                                                                                                                                                                                                                                                                                                                          |                 |     |               |     |                |     |
| <b>Grading System:</b> <ul style="list-style-type: none"> <li>A 90 - 100%</li> <li>B 80 - 89%</li> <li>C 70 - 79%</li> <li>D 60 - 69%</li> <li>F 0 - 59%</li> <li>I Incomplete</li> </ul>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    | <b>Additional Program Specific Grading Information:</b> <table> <tr> <td>Daily/Classwork</td><td>25%</td></tr> <tr> <td>Quizzes/Tests</td><td>25%</td></tr> <tr> <td>Exams/Projects</td><td>50%</td></tr> </table>                                                                                                                       | Daily/Classwork | 25% | Quizzes/Tests | 25% | Exams/Projects | 50% |
| Daily/Classwork                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              | 25%                                                                                                                                                                                                                                                                                                                                      |                 |     |               |     |                |     |
| Quizzes/Tests                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | 25%                                                                                                                                                                                                                                                                                                                                      |                 |     |               |     |                |     |
| Exams/Projects                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               | 50%                                                                                                                                                                                                                                                                                                                                      |                 |     |               |     |                |     |
| <b>Online Course Grading Policy:</b><br>Online students' grades and attendance are based on the following: <ul style="list-style-type: none"> <li>• Scheduled assignments are due each <b>Sunday by 11:59 pm</b>. Late submission of work will affect the assignment grade.</li> <li>• Students assume full responsibility for the content and integrity of submitted work. As the guiding principle of academic integrity, a student's submitted work, examinations, reports, projects, etc. must be his/her own.</li> <li>• Unless otherwise stated by the instructor, physical or digital references including books, charts, graphs, diagrams, photos, notes or calculators may not be utilized during assessments or exams. Blank scratch paper will be permitted during certain assessments.</li> <li>• Exams may include an oral or lab/skills component and final exams will be completed in-person during a lab session.</li> </ul> |                                                                                                                                                                                                                                                                                                                                          |                 |     |               |     |                |     |
| <b>Computer Requirements for Online Students:</b> <ul style="list-style-type: none"> <li>• Internet bandwidth speed of at least 5 Mbps</li> <li>• 128 GB hard drive or larger</li> <li>• Full QWERTY Keyboard and mouse</li> <li>• 4 GB RAM or higher</li> <li>• 2 GHz Intel Processor or faster</li> <li>• 14-inch sized screen or larger with 720 x 1280 resolution or greater, (2 monitors are recommended, not required)</li> <li>• Windows 10 or MAC OS X* – latest version</li> <li>• Chrome or Firefox web browser – latest version</li> <li>• Anti-virus program (updated regularly)</li> <li>• Webcam &amp; microphone is necessary</li> </ul> <p><i>*Note: Google Chromebooks and MAC OX is NOT recommended for Business Programs.</i></p>                                                                                                                                                                                         |                                                                                                                                                                                                                                                                                                                                          |                 |     |               |     |                |     |
| <b>View Your Grades:</b><br><b>Grades can be viewed online by following the directions below:</b> <ol style="list-style-type: none"> <li>1. Go to Clever SSO Website link: <a href="https://sso.browardschools.com">https://sso.browardschools.com</a> and login:             <ol style="list-style-type: none"> <li>a. Username: 10-digit student ID number</li> <li>b. Password: PMM/DD/YYYY (or your personally created password after initial login)</li> </ol> </li> <li>2. Click on the FOCUS app on your Clever opening page.<br/>             (You may need to scroll-down the page to see the FOCUS app.)</li> <li>3. Enter your FOCUS username and password.</li> </ol> <p><b>NOTE:</b> If the Focus App. is not visible after logging into Clever, please navigate to the Broward Focus website directly:<br/> <a href="https://broward.focusschoolsoftware.com/focus/">https://broward.focusschoolsoftware.com/focus/</a>.</p>   |                                                                                                                                                                                                                                                                                                                                          |                 |     |               |     |                |     |

**Classroom/Lab Rules:**

- Sign in and out DAILY.
- Read and follow DAILY AGENDA upon arrival.
- Follow all rules in the student and discipline code books.
- Cell phones silent or OFF and PUT AWAY.
- Contact instructor by 8:00 am on the same day when absent (email preferred).
- Come to class prepared to work and be respectful of ALL class members.
- ALL assignments submitted to instructor must reflect the student's own individual work.
- **NO FOOD OR BEVERAGES IN THE LAB.**

**Industry Certification & State Credential Exam Cost:**

- Microsoft Office Specialist Excel 2019- \$100
- Microsoft Office Expert Excel 2019- \$100
- Intuit QuickBooks Online Certified User- \$150

*You may qualify for certification reimbursement of your exam cost(s) upon passing. Credential fees are estimated & subject to change.*

**Outstanding Student Recognition Information:**

A gold seal will be applied to a Program Completion Certificate or an Applied Technology Diploma if the student has earned a 3.5 GPA or higher in their Career and Technical Education (CTE) classes.

**Program Name: Accounting Operations**

**Course Number: OTA0040**

**Course Name: Information Technology Assistant (150 Hours)**

**Occupational Completion Point: A**

**Intended Outcomes:** [\(From FL DOE Curriculum Framework\)](#)

Student will be able to:

- Demonstrate knowledge, skill, and application of information systems to accomplish job objectives and Enhance workplace performance
- Develop an awareness of microprocessors and digital computers
- Demonstrate an understanding of operating systems
- Use technology to enhance the effectiveness of communication skills utilizing word processing applications
- Use technology to enhance communication skills utilizing presentation applications
- Use technology to enhance the effectiveness of communication utilizing spreadsheet and database applications
- Use technology to enhance communication skills utilizing electronic mail
- Investigate individual assessment and job/career exploration and individual career planning that reflect the transition from school to work lifelong learning, and personal and professional goals
- Incorporate appropriate leadership and supervision techniques, customer service strategies, and standards of personal ethics to accomplish job objectives and enhance workplace performance
- Demonstrate competence using computer networks, internet, and online databases to facilitate collaborative or individual learning and communication.
- Demonstrate proficiency in page design applicable to the WWW
- Develop an awareness of emerging technologies
- Develop awareness of computer languages and software applications
- Demonstrate comprehension and communication skills

**Course Number: ACO0040**

**Course Name: Accounting Clerk (300 Hours)**

**Occupational Completion Point: B**

**Intended Outcomes:** [\(From FL DOE Curriculum Framework\)](#)

Student will be able to:

- Describe management functions and organizational structures as they relate to today's workplace and employer/employee roles.
- Practice quality performance in the learning environment and the workplace.
- Exhibit customer service skills.

- Apply mathematical operations and processes as well as financial planning strategies to commonly occurring personal and business situations
- Assess personal strengths and weaknesses as they relate to job objectives, career exploration, personal development, and life goals.
- Participate in work – based learning experiences.
- Apply accounting principles and concepts to the performance of accounting activities.
- Apply accounting principles and concepts using appropriate technology.

**Course Number: ACO0044**

**Course Name: Accounting Assistant (300 Hours)**

**Occupational Completion Point: C**

**Intended Outcomes:** [\(From FL DOE Curriculum Framework\)](#)

Student will be able to:

- Analyze and explain organizational forms as they relate to today's workplace.
- Demonstrate skills for accounting work-based learning experiences.
- Apply accounting principles and concepts to the performance of accounting activities.
- Describe the importance of professional ethics and legal responsibilities.
- Demonstrate leadership and teamwork skills needed to accomplish team goals and objectives.

**Course Number ACO0043**

**Course Name: Accounting Associate (300 Hours)**

**Occupational Completion Point: D**

**Intended Outcomes:** [\(From FL DOE Curriculum Framework\)](#)

Student will be able to:

- Solve problems using critical thinking skills, creativity and innovation.
- Use information technology tools.
- Describe the importance of professional ethics and legal responsibilities.
- Incorporate appropriate leadership and supervision techniques, customer service strategies, and standards of personal ethics to accomplish job objectives and enhance workplace performance.
- Apply mathematical operations and processes as well as financial planning strategies to commonly occurring situations in the workplace to accomplish job objectives and enhance workplace performance.
- Participate in work-based learning experiences.
- Apply accounting principles and concepts to the performance of accounting activities.
- Apply accounting principles and concepts using appropriate technology.
- Explain the importance of employability skill and entrepreneurship skills.
- Demonstrate personal money-management concepts, procedures, and strategies.
- Apply the decision-making process to personal and family financial choices.
- Analyze the use of consumer credit.
- Prepare for employment opportunities.



The School Board of Broward County, Florida, prohibits any policy or procedure which results in discrimination on the basis of age, color, disability, gender identity, gender expression, genetic information, marital status, national origin, race, religion, sex or sexual orientation. The School Board also provides equal access to the Boy Scouts and other designated youth groups. Individuals who wish to file a discrimination and/or harassment complaint may call the Director, Equal Educational Opportunities/ADA Compliance Department & District's Equity Coordinator/Title IX Coordinator at 754-321-2150 or email [eeo@browardschools.com](mailto:eeo@browardschools.com). Individuals with disabilities requesting accommodations under the Americans with Disabilities Act Amendments Act of 2008, (ADAAA) may call Equal Educational Opportunities/ADA Compliance Department at 754-321-2150 or email [eeo@browardschools.com](mailto:eeo@browardschools.com). **browardschools.com**