

Introduction to Computerized Accounting (ACNT 1411)



Credit: 4 semester credit hours (3 hours lecture, 2 hours lab)

Prerequisite/Co-requisite: ACNT 1303 with at least a grade of “C” and COSC 1301.

Course Description

Introduction to utilizing the computer in maintaining accounting records with primary emphasis on a general ledger package.

Required Textbook and Materials

1. *QuickBooks Pro 2008 – A Complete Course* by Janet Horne.
 - a. ISBN number is 0-13-814962-8
2. Two flash storage/USB devices.

Course Objectives

Upon completion of this course, the student will be able to:

1. Utilize application software to perform accounting tasks. (SCANS: C5, C6, C7, C8, C15, F1, F2, F3, F4, F8)
2. Maintain records and prepare and analyze reports for a business entity. (SCANS: C5, C6, C7, C8, F1, F2, F3)
3. Complete a comprehensive project that entails the major course competencies and outcomes. (SCANS: C5, C6, C7, C8, C15, F1, F2, F3, F4, F8)
4. Identify and explain the components of general ledger software. (SCANS: C5, C6, C7, F1, F2)

SCANS Skills and Competencies

Beginning in the late 1980's, the U.S. Department of Labor Secretary's Commission on Achieving Necessary Skills (SCANS) conducted extensive research and interviews with business owners, union leaders, supervisors, and laborers in a wide variety of work settings to determine what knowledge workers needed in order to perform well on a job. In 1991 the Commission announced its findings in *What Work Requires in Schools*. In its research, the Commission determined that “workplace know-how” consists of two elements: foundation skills and workplace competencies.

Course Outline

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| A. Using Blackboard in a Web Enhanced Course | B. Introduction to Computers and Quickbooks Pro |
| 1. Introduction to the course website | 1. Desktop Features |
| 2. Navigation | 2. Home Page |
| 3. Website requirements and responsibilities | 3. Centers |
| | 4. Forms |
| | 5. Lists |

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6. Registers
7. Reports
8. Graphs
9. Company Files
10. Backup Files
- C. Sales and Receivables: Service Business
 1. Entering sales on account as invoices
 2. Entering cash sales as sales receipts
 3. Editing transactions
 4. Preparing accounts receivable reports
 5. Preparing company financial reports
- D. Payables and Purchases: Service Business
 1. Entering bills
 2. Paying bills
 3. Petty Cash
 4. Preparing checks
 5. Editing transactions
 6. Preparing accounts payable reports
 7. Preparing company financial reports
- E. General Accounting and End-of-Period Procedures: Service Business
 1. Editing the chart of accounts
 2. Adjustments for accrual-basis accounting
 3. Owner withdrawals
 4. Additional cash and noncash investments by owner
 5. Bank reconciliation
 6. Preparing end of period reports
 - a. Journal
 - b. Trial Balance
 - c. Statement of Cash Flows
 - d. Profit and Loss Statement
 - e. Balance Sheet
 7. Transfer of net income/retained earnings to capital
 8. Closing the period
- F. Sales and Receivables: Merchandising Business
 1. Entering sales on account as invoices
 2. Preparing credit memos
 3. Recording cash sales with sales tax
 4. Entering credit card sales
 5. Record customer payments on account
- G. Payables and Purchases: Merchandising Business
 1. Purchase Orders
 2. Receiving items ordered
 - a. Receipt of items without a bill
 - b. Receipt of items with a bill
 3. Paying bills using a credit card
 4. Sales Tax
 5. Sales tax liability reports
 6. Cultural Competence
- H. General Accounting and End-of-Period Procedures: Merchandising Business
 1. Fixed Asset Management
 2. Accounting for a partnership
 3. Adjustments for accrual-basis accounting
 4. Credit card reconciliation
 5. Preparing end of period reports
- I. Payroll
 1. Creating paychecks
 2. Preparing payroll reports
 3. Paying payroll liabilities and taxes
- J. Computerizing a Manual Accounting System
 1. Creating a new company
 2. Complete company information
 - a. EasyStep Interview Tool
 - b. Company Preferences
 - c. Customer Setup
 - d. Vendor Setup
 - e. Payroll/Employee Setup

Grade Scale

90 – 100	A
80 – 89	B
70 – 79	C
60 – 69	D
0 – 59	F

Course Evaluation

Final grades will be calculated according to the following criteria:

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|----------------------------------|-----|
| 1. Eight End-of-Chapter Problems | 80% |
| 2. Midterm Project | 10% |
| 3. Comprehensive Final Project | 10% |

Course Requirements

1. Use accounting software to prepare company bookkeeping and financial information.
2. Computerize a manual accounting system.
3. Purchase required materials including textbook and USB flash drives.

Course Policies

1. No food, drinks, or use of tobacco products in class.
2. Beepers, telephones, headphones, and any other electronic devices must be turned off while in class.
3. Do not bring children to class.
4. Late assignments will not be accepted. Problems and projects may be submitted early but will not be graded if they are late. Students that miss a problem or project due date will receive a grade of '0'.
5. Attendance Policy: Attendance will be taken each class period. If a student is tardy to class or misses a class altogether, that student is still responsible for all work and/or discussion missed. It is the student's responsibility to determine what it is he or she missed, not the instructor's. The best source of missed material or assignments is a classmate.
6. Classroom Policy: Classroom computers are to be used exclusively for educational purposes during the scheduled class period. Unauthorized use of the internet is prohibited, such as social networking (MySpace, Facebook, etc.), gaming, music download sites and pornography.
7. If you wish to drop a course, the student is responsible for initiating and completing the drop process. If you stop coming to class and fail to drop the course, you will earn an 'F' in the course.
8. Additional class policies as defined by the individual course instructor.

Disabilities Statement

The Americans with Disabilities Act of 1992 and Section 504 of the Rehabilitation Act of 1973 are federal anti-discrimination statutes that provide comprehensive civil rights for persons with disabilities. Among other things, these statutes require that all students with documented disabilities be guaranteed a learning environment that provides for reasonable accommodations for their disabilities. If you believe you have a disability

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requiring an accommodation, please contact the Special Populations Coordinator at (409) 880-1737 or visit the office in Student Services, Cecil Beeson Building.

Course Schedule

Week of	Topic	Reference
Week 1	Course Introduction and Policies; Using Blackboard and the Course Website	
Week 2	Chapter 1: Introduction to Quickbooks Pro End of Chapter 1 Problem Due	pp. 1 – 45
Week 3	Chapter 2: Sales and Receivables	pp. 46-72
Week 4	Chapter 2: Sales and Receivables End of Chapter 2 Problem Due	pp. 73-128
Week 5	Chapter 3: Payables and Purchases	pp. 129-162
Week 6	Chapter 3: Payables and Purchases End of Chapter 3 Problem Due	pp. 163-197
Week 7	Chapter 4: End-of-Period Procedures	pp. 198-225
Week 8	Chapter 4: End-of-Period Procedures End of Chapter 4 Problem Due	pp. 226-262
Week 9	Midterm Project Due Chapter 5: Sales and Receivables	pp. 263-274 pp. 275-316
Week 10	Chapter 5: Sales and Receivables End of Chapter 5 Problem Due	pp. 316-366
Week 11	Chapter 6: Payables and Purchases	pp. 367-397
Week 12	Chapter 6: Payables and Purchases End of Chapter 6 Problem Due	pp. 398-432
Week 13	Chapter 7: End-of-Period Procedures	pp. 433-464
Week 14	Chapter 7: End-of-Period Procedures End of Chapter 7 Problem Due	pp. 464-509
Week 15	Chapter 8: Payroll End of Chapter 8 Problem Due	pp. 524-570
Week 16	Chapter 9: Computerized Accounting End of Chapter 9 Problem Due Comprehensive Final Project Due	pp. 571-683 pp. 684-706