



Introduction to Computerized Accounting (ACNT 1311) Online

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

Prerequisite/Co-requisite: ACNT 1303 with at least a grade of “C” and COSC 1301. Complete the Online Orientation and answer “yes” to 7 or more questions on the Online Learner Self- Assessment:

<http://www.lit.edu/depts/DistanceEd/OnlineOrientation/OOStep2.aspx>

Course Description

Introduction to utilizing the computer in maintaining accounting records with primary emphasis on a general ledger package. *This course is time-bound, structured, and completed totally online.*

Required Textbook and Materials

1. *QuickBooks 2014 – A Complete Course* by Janet Horne.
 - a. ISBN number is 978-0-13-382960-0
2. One 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.
2. Maintain records and prepare and analyze reports for a business entity.
3. Complete a comprehensive project that entails the major course competencies and outcomes.
4. Identify and explain the components of general ledger software.

Course Outline

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

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:

1. Online Class Participation 10%
2. Eight Guided Chapter Tutorials 10%
3. Eight End-of-Chapter Problems 80%

Course Requirements

1. The student must log in to Blackboard and access the course website for ACNT 1311 a minimum of three times a week.
2. The student must purchase a *new* copy of the required text with the student trial edition of QuickBooks 2014 software and the licensing code to allow use of the software.
3. The student must install the software on a computer on which they will be able to complete all assignments for this course.
4. The student will complete the guided tutorial through the text for each chapter and submit the completed file by the due dates shown on the course calendar.
5. The student will post online responses to discussion questions posed by the instructor for each chapter. Due dates for these discussions are shown on the course calendar.
6. The student will complete the End-of-Chapter Problems for each chapter in the textbook and submit the completed file by the due dates shown on the course calendar.
7. A grade of “C” or better must be earned in this course for credit toward degree requirement.

Course Policies

1. Late assignments will be penalized by a 25% deduction. All coursework may be submitted early. Students who wish to work ahead may do so. Students who do not submit an assignment will receive a grade of ‘0’ for that assignment.
2. It is suggested by the instructor to work well in advance of a course deadline. Last minute computer problems will not be accepted as an excuse.

3. This course is comprehensive in nature. All assignments rely on a prior assignment to be completed correctly. If an assignment is not submitted by the due date, it must still be completed in order to move forward to the next chapter.
4. Students are expected to use proper net etiquette while participating in course emails, assignment submissions, and online discussions.
5. Cheating of any kind will not be tolerated.
6. If you wish to drop a course, the student is responsible for initiating and completing the drop process. If you stop logging in to the course and fail to drop the course, then the student will receive whatever grade was earned in the course.
7. Additional class policies as defined by and at the discretion of the course instructor.
8. Course Schedule is tentative, and dates may deviate based on the attained level of student mastery.

Technical Requirements

The latest technical requirements, including hardware, compatible browsers, operating systems, software, Java, etc. can be found online at:

<http://kb.blackboard.com/pages/viewpage.action?pageId=25368512>

A functional internet connection, such as DSL, cable, 3G, 4G, WiMAX, WiFi, satellite, or other broadband access is necessary to maximize the use of the online technology and resources.

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 requiring an accommodation, please contact the Special Populations Coordinator at (409) 880-1737 or visit the online resource:

<http://www.lit.edu/depts/stuserv/special/defaults.aspx>

Course Schedule

Week of	Topic	Reference
Week 1	Course Introduction and Policies; Using Blackboard and the Course Website; Online Learning Self-Assessment	Online: Introduction to Your ACNT 1311 Online Course
Week 2	Chapter 1: Introduction to Quickbooks Pro	Online: Chapter 1 Online Learning Module Text Book: pp. 1 – 65
Week 3	Chapter 2: Sales and Receivables	Online: Chapter 2 Online Learning Module Text Book: pp. 66-144

Week 4	Chapter 2: Sales and Receivables	Online: Chapter 2 Online Learning Module Text Book: pp. 66-144
Week 5	Chapter 3: Payables and Purchases	Online: Chapter 3 Online Learning Module Text Book: pp. 145-210
Week 6	Chapter 3: Payables and Purchases	Online: Chapter 3 Online Learning Module Text Book: pp. 145-210
Week 7	Chapter 4: End-of-Period Procedures	Online: Chapter 4 Online Learning Module Text Book: pp. 211-271
Week 8	Chapter 4: End-of-Period Procedures	Online: Chapter 4 Online Learning Module Text Book: pp. 211-271
Week 9	Chapter 5: Sales and Receivables	Online: Chapter 5 Online Learning Module Text Book: pp. 282-388
Week 10	Chapter 5: Sales and Receivables	Online: Chapter 5 Online Learning Module Text Book: pp. 282-388
Week 11	Chapter 6: Payables and Purchases	Online: Chapter 6 Online Learning Module Text Book: pp. 389-454
Week 12	Chapter 6: Payables and Purchases	Online: Chapter 6 Online Learning Module Text Book: pp. 389-454
Week 13	Chapter 7: End-of-Period Procedures	Online: Chapter 7 Online Learning Module Text Book: pp. 455-526
Week 14	Chapter 7: End-of-Period Procedures	Online: Chapter 7 Online Learning Module Text Book: pp. 455-526
Week 15	Chapter 8: Payroll	Online: Chapter 8 Online Learning Module Text Book: pp. 542-579
Week 16	Chapter 8: Payroll	Online: Chapter 8 Online Learning Module Text Book: pp. 542-579

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Office Hours: