JEFFERSON COLLEGE

COURSE SYLLABUS

BUS244

COMPUTERIZED ACCOUNTING

3 Credit Hours

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BUS244 Computerized Accounting

I. CATALOGUE DESCRIPTION

A. Prerequisite: BUS107 Bookkeeping or BUS240 Financial Accounting and Basic Computer Skills; Reading

B. 3 Semester Hours

C. Computerized Accounting is a comprehensive study of Excel and Access as used in the accounting field. Students will use the software to prepare financial statements, track business accounts, and prepare various reports used both internally and externally (F,S).

II. EXPECTED LEARNING OUTCOMES/CORRESPONDING ASSESSMENT MEASURES

<table>
<thead>
<tr>
<th>Expected Learning Outcomes</th>
<th>Assessment Measures</th>
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<tr>
<td>To be competent in Excel basics as related to accounting and bookkeeping.</td>
<td>Students will create worksheets, and the necessary formulas, to solve basic accounting problems using in-class exercises, exams, and a comprehensive project.</td>
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<tr>
<td>To apply Excel formatting and formulas to financial statements for both preparation and analysis.</td>
<td>Students will develop financial statements and prepare an analysis of those statements through horizontal analysis, vertical analysis, and ratio preparation during in-class exercises, exams, and a comprehensive project.</td>
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<tr>
<td>To understand Excel formulas as they apply to accounts such as depreciation, amortization and overall business budgeting.</td>
<td>Students will enter and process basic transactions in Excel and prepare appropriate tables through in-class exercises, exams, and a comprehensive project.</td>
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<tr>
<td>To be competent in the Access basics as related to customer recordkeeping and inventory control.</td>
<td>Students will customize tables, queries, forms, and reports to track relevant customer and sales data through in-class exercises, exams, and a comprehensive project.</td>
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<td>To apply actual business situations to the construction of Excel and Access files.</td>
<td>Students will analyze and prepare simulated data to complete an in-depth comprehensive project summarizing material taught in class.</td>
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III. GENERAL COURSE DESCRIPTION

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

A. Open, create and save an Excel worksheet.

B. Create and modify a worksheet in Excel by applying formatting and formulas to the data provided.

C. Use Excel to keep records of various accounts such as depreciation and amortization.

D. Complete the cash budgeting process with the assistance of Excel.

E. Open, create and save an Access database.

F. Create and modify records, reports and queries within an Access database.

IV. GENERAL COURSE OBJECTIVES WITH UNIT OBJECTIVES

A. Excel for Accounting Purposes
   1. Excel Tour
      a. Understanding Excel’s capabilities
      b. Starting, navigating and working with Excel files
   2. Excel Basics
      a. Entering information into Excel
      b. Manipulating data and structuring worksheets
      c. Printing worksheets
   3. Financial Statement Analysis
      a. Vertical analysis
      b. Horizontal analysis
      c. Ratio analysis
      d. Pie charts
      e. Column charts
   4. Depreciation on Excel
      a. Depreciation calculations
      b. Conducting a what-if analysis
      c. Creating a depreciation summary
      d. Calculating depreciation using other methods
      e. Charting depreciation expense
5. Loan and Bond Amortization
   a. Loan calculations
   b. Loan amortization schedule
   c. Goal seeking
   d. Names in a worksheet

6. Cash Budgeting
   a. Investing and financing activities budgets
   b. Finalizing and formatting the cash budget

7. Other Topics
   a. Present/Future values
   b. Predicting costs
   c. Allowance for uncollectable accounts

B. Access for Accounting Purposes
1. Access Tour
   a. Understanding Access’s capabilities and new features
   b. Starting, navigating, and working with Access files
   c. Getting Access help

2. Access Basics
   a. Creating tables
   b. Creating queries
   c. Creating forms
   d. Creating reports
   e. Printing information

3. Access Tables
   a. Add, change and delete records
   b. Changing the structure of a database

4. Access Queries
   a. Querying selected records
   b. Editing a query

5. Access Forms
   a. Labels and text box controls
   b. Subforms

6. Access Reports
   a. Using a query to create a report
   b. Grouping and summarizing a report
   c. Modifying and existing report
V. METHOD(S) OF INSTRUCTION

A. Lectures

B. Classroom Demonstrations

C. Classroom Discussion

D. Computer Lab Exercises

**As a hybrid course, there will be elements that will take place completely online. Class time will be divided by the instructor between review, student questions, and covering new material. If you need additional assistance, please visit the instructor during office hours or seek out a tutor through student services.**

VI. REQUIRED TEXTBOOK(S) WITH PUBLICATION INFORMATION

Using Excel & Access for Accounting 2010; Author Glenn Owen, Current Edition

VII. REQUIRED MATERIALS (STUDENT)

Flash Drive, Calculator, and Pencil (not pen)

VIII. SUPPLEMENTAL REFERENCES

None

IX. METHODS OF EVALUATION (STUDENTS)

A. Exams/Projects (50%)

Projects are not accepted more than two weeks late. Any project received after the due date is subject to a 50% late penalty.

B. Chapter exercises (35%)

This includes homework done by hand and online. These assignments are not accepted after the assigned due date. Absence is not an excuse for a missed assignment. Students are responsible for all homework and can use e-mail or blackboard to find information from missed classes.
C. Attendance (15%)

Includes being present in class, staying awake, and participating. Use of electronic devices (such as phones) will be considered non-participation.

X. ADA AA STATEMENT

Any student requiring special accommodations should inform the instructor and the Coordinator of Disability Support Services (Library phone 636-481-3169).

XI. ACADEMIC HONESTY STATEMENT

All students are responsible for complying with campus policies as stated in the Student Handbook (see College website, http://www.jeffco.edu).

XII. ATTENDANCE STATEMENT

Regular and punctual attendance is expected of all students. Any one of these four options may result in the student being removed from the class and an administrative withdrawal being processed: (1) Student fails to begin class; (2) Student ceases participation for at least two consecutive weeks; (3) Student misses 15 percent or more of the coursework; and/or (4) Student misses 15 percent or more of the course as defined by the instructor. Students earn their financial aid by regularly attending and actively participating in their coursework. If a student does not actively participate, he/she may have to return financial aid funds. Consult the College Catalog or a Student Financial Services representative for more details.

XIII. OUTSIDE OF CLASS ACADEMICALLY RELATED ACTIVITIES

The U.S. Department of Education mandates that students be made aware of expectations regarding coursework to be completed outside the classroom. Students are expected to spend substantial time outside of class meetings engaging in academically related activities such as reading, studying, and completing assignments. Specifically, time spent on academically related activities outside of class combined with time spent in class meetings is expected to be a minimum of 37.5 hours over the duration of the term for each credit.