



MASTER COURSE OUTLINE

Prepared By: Preston Wilks

Date: June 2014

COURSE TITLE

Computer Accounting

GENERAL COURSE INFORMATION

Dept.: ACCT

Course Num: 260

(Formerly:)

CIP Code: 52.0302

Intent Code: 21

Program Code: 505

Credits: 3

Total Contact Hrs Per Qtr.: 55

Lecture Hrs: 11

Lab Hrs: 44

Other Hrs:

Distribution Designation: Gen Elective

COURSE DESCRIPTION (as it will appear in the catalog)

A presentation of Windows based accounting techniques used in a service business and a merchandising business. Also presented is the proper use of a voucher system, departmental accounting, partnership accounting, corporate accounting, financial statement analysis, fixed assets, inventory, payroll, and accounting system setup.

PREREQUISITES

ACCT& 202

TEXTBOOK GUIDELINES

Computer Accounting text as decided by ACCT Faculty (Example: *Integrated Accounting for Windows* by Klooster & Allen)

COURSE LEARNING OUTCOMES

Upon successful completion of the course, students should be able to demonstrate the following knowledge or skills:

1. Prepare computer input forms, input data into the computer, retrieve key data from the computer, and complete audit reports on assigned projects relating to the following accounting functions:
 - a. Accounting cycle for a service type business and a merchandising business
 - b. Voucher system
 - c. Departmental accounting
 - d. Partnership and corporations
 - e. Financial statement analysis
 - f. Fixed assets
 - g. Inventory
 - h. Payroll
 - i. Budgeting
 - j. Accounting system setup

INSTITUTIONAL OUTCOMES

IO1 **Communication:** Communicate the cumulative effect of business transactions by preparing basic financial statements

IO2 **Quantitative Reasoning:** Analyze the financial health of a business by interpreting business data obtained from financial statements

COURSE CONTENT OUTLINE

1. Introduction
2. Accounting cycle of a service business
3. Accounting cycle of a merchandising business
4. Voucher system
5. Inventory
6. Sales order processing
7. Fixed Assets
8. Payroll
9. Partnerships and Corporations
10. Budgeting
11. Financial Statement Analysis
12. Departmental Accounting
13. Accounting System Setup

DEPARTMENTAL GUIDELINES *(optional)*

DIVISION CHAIR APPROVAL

DATE