



WACO, TEXAS

---

**COMPUTERIZED ACCOUNTING APPLICATIONS**

**ACNT 1313**

**COURSE SYLLABUS**

REVISED: 2009/2010

## **Computerized Accounting Applications**

### **ACNT 1313**

---

#### **Course Description:**

Provides practical, hands-on accounting systems training using commercial microcomputer accounting software. Student will complete projects using general ledger, accounts payable, accounts receivable, purchase order, billing, cash management, and payroll modules of an integrated accounting system. Course includes a study of generally accepted accounting principles, internal control, and the audit function as related to computerized accounting systems. This is a capstone course that integrates knowledge from previous courses and provides the opportunity to apply accounting principles to real world situations. Prerequisite: ACCT 2401 and COSC 1301. Three semester hours; 3 lec/lab hours.

#### **Prerequisites and/or Corequisites:**

None

#### **Required Text & Material:**

**Computer Accounting with Peachtree Complete 2009, 13<sup>th</sup> ed., release 15, by Carol Yacht.**

#### **Course Objectives and/or Competencies:**

##### **General:**

By the end of the semester, the student should be able to:

1. Understand the basic concepts of an automated accounting system. Although Peachtree for Windows software is PRIMARILY used in the course, the student will gain practical knowledge and experience in computer-based accounting in general. Students are also taught the basics of Quickbooks software during the latter part of the semester.
2. Recognize and apply the accounting concepts introduced in Principles of Financial Accounting, with an emphasis on the implications for computer-based accounting.
3. Understand the principles of internal control and analyze the effectiveness of

- an existing internal control system.
4. Apply the knowledge of internal control and other factors to assure the reliability of financial reports generated by an accounting system.

**Specific competencies:**

**Resources (R): Identifies, organizes, plans, and allocates resources**

- A. Time--Student selects goal-relevant activities, ranks them, allocates time, and prepares and follows schedules to complete tasks in an automated accounting system.
- B. Money--Student uses and prepares budgets, makes forecasts, keeps records, and makes adjustments to meet objectives within the automated system.

**Interpersonal (I): Works with others**

- A. Participates as member of a team--Student contributes to group's effort as GAAP rules and accounting principles are discussed in case studies.
- B. Serves Clients/customers--Student learns about clients' expectations for preparation and maintenance of accounting records and reports.
- C. Exercises leadership--Student communicates ideas to justify position concerning internal control and auditing and responsibly challenges existing procedures and policies.
- D. Negotiates--Student works toward agreements involving divergent interests within the company in resolving control and budgeting issues.

**Information (If): Acquires and uses information**

- A. Student acquires and evaluates accounting information from a variety of sources
- B. Student organizes and maintains information within the framework of an automated system
- C. Student interprets and communicates information concerning a variety of accounting issues
- D. Student uses computers to process information including an automated accounting software package, the Internet and a spreadsheet program

**Systems (S): Understands complex inter-relationships**

- A. Understands systems--student knows how organizational (business) and technological systems (administrative agencies) work and operates effectively with them
- B. Monitors and corrects performance--Student predicts accounting impact on system operations, diagnoses deviations in internal control systems performance and corrects malfunctions
- C. Improves or designs systems--Student recognizes weaknesses to internal control and suggests modifications to existing systems and develops new or alternative systems to improve performance

**Technology (T): Works with a variety of technologies**

- A. Selects technology--Student chooses procedures to record and maintain data including computers and related technologies
- B. Applies technology to task--Student understands the overall intent and proper procedures for setup and operation of computer equipment

**Basic Skills (B): Reads, writes, performs arithmetic and mathematical operations, listens and speaks**

- A. Reading--Student locates, understands, and interprets written information in software manuals, and accounting graphs and schedules
- B. Writing--Student communicates thoughts, ideas, information, and messages in writing; and creates documents including client letters, financial reports, graphs, and software flow charts
- C. Arithmetic/Mathematics--Student performs basic computations and approaches practical accounting and internal control problems by choosing appropriately from a variety of mathematical techniques
- D. Listening--Student receives, attends to, interprets, and responds to verbal messages and other cues through classroom discussion of relevant accounting issues
- E. Speaking--Student organizes ideas and communicates orally through classroom discussion of accounting issues

**Thinking Skills (Ts): Thinks creatively, makes decisions, solves problems, visualizes, knows how to learn, and reasons**

- A. Creative thinking--Student generates new ideas concerning internal control procedures and record keeping design
- B. Decision Making--Student specifies goals for an accounting system and internal control and constraints, generates alternatives, considers risks, and evaluates and chooses best alternative
- C. Problem solving--Student recognizes accounting and control problems and devises and implements plan of action
- D. Seeing things in the Mind's Eye--Student organizes and processes graphs, objects, and other information both inside and outside the automated accounting system
- E. Knowing how to learn--Student uses efficient learning techniques to acquire and apply new knowledge and skills through self-paced learning of accounting software
- F. Reasoning--Student discovers a rule or principle underlying the relationship between accounting and other business functions and applies it when solving a problem

**Personal Qualities (P): Displays responsibility, self-esteem, sociability, self-management, and integrity and honesty**

- A. Responsibility--Student exerts a high level of effort and perseveres toward goal attainment through self-paced study of software lessons
- B. Sociability--Student demonstrates understanding, friendliness, adaptability, empathy, and politeness in-group settings through case study and other group classroom discussions
- C. Self-Management--Student assesses self accurately, sets personal goals, monitors progress, and exhibits self-control through self-paced study of software lessons
- D. Integrity/honesty--Student discusses and learns to choose ethical courses of action involved in financial reporting and internal control

**Course Outline:**

Insert course outline here

**MCC Attendance Policy:**

Regular and punctual attendance is expected of all students, and each instructor will maintain a complete record of attendance for the entire length of each course, including online and hybrid courses. Students will be counted absent from class meetings missed, beginning with the first official day of classes. Students, whether present or absent, are responsible for all material presented or assigned for a course and will be held accountable for such materials in the determination of course grades. In the case of online and hybrid courses, attendance will be determined in terms of participation, as described in the course syllabus.

Absence from 25 percent of scheduled lecture and/or laboratory meetings will be taken as evidence that a student does not intend to complete the course, and the student will be withdrawn from the course with a grade of W. The instructor may reinstate the student if satisfied that the student will resume regular attendance and will complete the course. If the student's 25 percent absences are reached after the official drop date, the instructor may assign a W, if the student is passing and requests to be withdrawn. However, if a student who is not passing reaches the 25 percent point after the official drop date, the student will receive an F. In extenuating circumstances, the instructor may assign a W to a student who is not passing.

Each absence will count toward attendance requirements in each course.

Students will be permitted to make up class work and assignments missed due to absences caused by (1) authorized participation in official College functions, (2) personal illness, (3) an illness or a death in the immediate family, or (4) the observance of a religious holy day. Also, the instructor has the prerogative of determining whether a student may make up work missed due to absences for other reasons. It is the student's responsibility to inform the instructor of the reason for an absence and to do so in a timely fashion.

#### Student Absences on Religious Holy Days

McLennan Community College shall excuse a student from attending classes or other required activities including examinations for the observance of a religious holy day, including travel for that purpose. Students are required to file a written request with each instructor for an excused absence. A student whose absence is excused for this observance may not be penalized for that absence and shall be allowed to take an examination or complete an assignment from which the student is excused within a reasonable time after the absence. Religious holy day means a holy day observed by a religion whose places of worship are exempt from property taxation under the Texas Tax Code. McLennan Community College may not excuse absences for religious holy days which may interfere with patient care.

Note: Students interested in seeing the class attendance policy in its entirety should check the Highlander Guide or the MCC policy manual.

**ADA Statement:**

In accordance with the requirements of the Americans with Disabilities Act (ADA), and the regulations published by the United States Department of Justice 28 C.F.R. 35.107(a), MCC's designated ADA co-coordinators, Mr. Gene Gooch - Vice President, Finance and Administration and Dr. Santos Martinez – Vice President, Student Services shall be responsible for coordinating the College's efforts to comply with and carry out its responsibilities under ADA. Students with disabilities requiring physical, classroom, or testing accommodations should contact Mr. Marcus Sweatt, Disabilities Specialist, at 299-8122 or [msweatt@mclennan.edu](mailto:msweatt@mclennan.edu).

ACNT 1313  Course  Competencies	Workplace Competencies															Foundation Skills																					
	Resources				Interpersonal					Information				Systems			Technology			Basic Skills					Thinking Skills					Personal Skills							
	A	B	C	D	A	B	C	D	E	F	A	B	C	D	A	B	C	A	B	C	D	E	A	B	C	D	E	F	A	B	C	D	E				
Understand the basic concepts of an automated accounting system. Although Peachtree software is primarily used in the course, the student will gain practical knowledge and experience in computer-based accounting in general.	X	X	X	X	X	X	X	X		X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	
Recognized and apply the generally accepted accounting concepts (GAAP) introduced	X	X	X	X	X	X	X	X		X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X		X	X	X	X	X	
Analyze and journalize business transactions in accordance with GAAP	X	X	X	X							X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X		X				X	X
Complete comprehensive problems involving the entire accounting cycle using automated accounting software.	X	X	X	X							X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X		X				X	X
Analyze and discuss methods of internal control as they are related to the assets of the	X			X	X		X	X	X	X	X	X	X	X	X	X		X	X	X	X	X	X	X	X		X		X		X	X				X	X

