

ACT 115 –Introduction to Accounting Computer Resources

I. ACT 115 –Introduction to Accounting Computer Resources – 3 Semester Hours

II. Course Description

This course introduces the student to the computer resources available for use with the accounting program. Emphasis is placed on accounting spreadsheets and financial accounting software packages. Upon completion of this course, the student will be able to use the computer resources in the accounting program.

III. Prerequisite

ACT 145 or BUS 241, computer experience recommended

IV. Textbook

Textbook: INTEGRATED ACCOUNTING For Windows current edition

Publisher: Southwestern

Authors: Klooster

V. Course Objectives

The student will:

1. understand the use of the computer in performing accounting functions.
2. become aware of the procedures necessary to use the computer successfully in an office environment.

VI. Course Outline of Topics

1. The student will be able to set-up accounting data in a format that is efficient for entering into the computer.
2. The student will:
 - a) be able to enter data into the computer.
 - b) learn to follow prescribed steps necessary to generate financial statements on a computerized system.
 - c) use the computer to maintain subsidiary data on Accounts Receivable and Payable and experience the efficiency of entering data only once and allowing the computer to transfer to other areas of the accounting for other purposes.
 - d) use the computer to perform various financial statement analyses.
 - e) use the computer to calculate depreciation and prepare amortization schedules for long-term liabilities.
3. The student will:
 - a) gain an overview of the procedures followed in installing software that is commonly encountered in an accounting environment.
 - b) experience the discipline necessary to successfully use a computer in a business office.
 - c) prepare the computer for:
 - 1) daily start-up.
 - 2) proper termination of program.
 - 3) physical care of data media.
 - 4) back-up records.

VII. Evaluation and Assessment

Evaluation and assessment will be determined by the instructor and specified on the instructor's class syllabus. Grades will be based upon following scale: A = 90 – 100%, B = 80 – 89%, C = 70 – 79%, D = 60 – 69%, and F = below 60%.

Suggested Grading Scheme For Determination of Grades:

Two tests are to be given. These tests include multiple choices, matching and brief response questions. Testing should account for 20-30 percent of the student's grade.

Class work includes problem-solving and brief response questions. This activity should account for 50-55 percent of the student's grade. Homework should include questions and exercises on each chapter and should account for 10-15 percent of the student's grade.

VIII. Attendance

Students are expected to attend all classes for which they are registered. Students who are unable to attend class regularly, regardless of the reason or circumstance, should withdraw from that class before poor attendance interferes with the student's ability to achieve the objectives required in the course. Withdrawal from class can affect eligibility for federal financial aid.

IX. Statement on Discrimination/Harassment

The College and the Alabama State Board of Education are committed to providing both employment and educational environments free of harassment or discrimination related to an individual's race, color, gender, religion, national origin, age, or disability. Such harassment is a violation of State Board of Education policy. Any practice or behavior that constitutes harassment or discrimination will not be tolerated.

X. Americans with Disabilities

The Rehabilitation Act of 1973 (Section 504) and the Americans with Disabilities Act of 1990 state that qualified students with disabilities who meet the essential functions and academic requirements are entitled to reasonable accommodations. It is the student's responsibility to provide appropriate disability documentation to the College. The ADA Accommodations Office is in FSC 305 (205-856-7731).