



Course Syllabus

ACNT 1311 – Introduction to Computerized Accounting

Catalog Description: Introduction to utilizing the computer in maintaining accounting records with primary emphasis on a general ledger package.

Prerequisites: None

Semester Credit Hours: 3

Lecture Hours per Week: 2

Lab Hours per Week: 2

Extended Hours: 0

Contact Hours per Semester: 64

State Approval Code: 5203020000

Class section meeting time:

Alternate Operations During Campus Closure: In the event of an emergency or announced campus closure due to a natural disaster or pandemic, it may be necessary for Panola College to move to altered operations. During this time, Panola College may opt to continue delivery of instruction through methods that include, but are not limited to: online learning management system (CANVAS), online conferencing, email messaging, and/or an alternate schedule. It is the responsibility of the student to monitor Panola College's website (www.panola.edu) for instructions about continuing courses remotely, CANVAS for each class for course-specific communication, and Panola College email for important general information.

Instructional Goals and Purposes: The purpose of this course is to teach students to utilize an application software to perform accounting tasks; maintain records; prepare reports; analyze reports for a business entity; complete a comprehensive project; and explain the components of general ledger software.

Learning Outcomes:

1. Identify the parts of a computerized accounting system.
2. Use a computer to create general ledger accounting for service and merchandising businesses.
3. Enter sales, accounts receivable, purchases, accounts payable, payroll, and inventory.
4. Prepare and analyze financial statements.
5. Complete the accounting cycle using QuickBooks software.

Specific Course Objectives (includes SCANS):

After studying the material presented in the text and online, the student should be able to complete all behavioral/learning objectives listed below with a minimum competency of 70% on course projects.

1. **Identify the parts of a computerized accounting system.** (1a-i, 1b-iv, 2c-iv, 2e-ii)
 - a. Define computerized accounting.
 - b. Describe QuickBooks Online's benefits for businesses.

- c. Identify the different parts of QuickBooks Online.
2. **Use a computer to create general ledger accounting for service and merchandising businesses.** (1b-iii, 1b-iv, 2b-iii, 2c-i, 2c-ii, 2c-iii, 2c-iv, 2d-i)
 - a. Define service and merchandising businesses.
 - b. Create journal entries for service businesses.
 - c. Create journal entries for merchandising companies.
3. **Enter sales, accounts receivable, purchases, accounts payable, payroll, and inventory.** (1b-iii, 1b-iv, 2b-iii, 2c-i, 2c-ii, 2c-iii, 2c-iv, 2d-i)
 - a. Create a Chart of Accounts.
 - b. Establish inventory in QuickBooks.
 - c. Create sales entries for a company on credit and with cash.
4. **Prepare and analyze financial statements.** (1a-ii, 1b-iii, 1b-iv, 1b-v, 1b-vi, 2b-iii, 2c-i, 2c-ii, 2c-iii, 2c-iv, 2d-i)
 - a. Prepare and analyze an Income Statement for a business.
 - b. Prepare and analyze a Statement of Retained Earnings for a business.
 - c. Prepare and analyze a Balance Sheet for a business.
 - d. Prepare and analyze a Statement of Cash flow for a business.
5. **Complete the accounting cycle using QuickBooks software.** (1a-ii, 1a-iii, 1b-iii, 1b-iv, 1b-v, 1b-vi, 2a-ii, 2b-iii, 2c-i, 2c-ii, 2c-iii, 2c-iv, 2d-i)
 - a. Analyze business transactions using QuickBooks online.
 - b. Journalize the transactions using QuickBooks online.
 - c. Post to ledger accounts using QuickBooks online.
 - d. Prepare a trial balance using QuickBooks online.
 - e. Journalize and post adjusting entries; Deferral and accruals using QuickBooks online.
 - f. Prepare and adjusted trial balance using QuickBooks online.
 - g. Prepare financial statements (In order) using QuickBooks online.
 - h. Journalize and post-closing entries using QuickBooks online.
 - i. Prepare a post-closing trial balance using QuickBooks online.

Course Content:

A general description of lecture/discussion topics included in this course are listed in the Learning Outcomes/Specific Course Objectives sections of this syllabus.

Students in all sections of Introduction to Computerized Accounting will be required to do the following:

1. Students will submit an assignment each week. Each assignment stresses features and functions common to QuickBooks online including journal entries, financial statements, general ledgers, etc.
2. Students will complete weekly assignments and a final exam that correlates to the learning objectives.

Methods of Instruction/Course Format/Delivery:

Students in both the traditional class and in the Internet class will have access to this course via Canvas. Students in the traditional class will meet regularly for lectures over the material.

All assignments will be submitted through Canvas. After the assignment has been graded, the student will be able to view his or her grade by returning to the assignment or by clicking the Grades link in the left banner. The exam will be proctored using Proctorio and students will be able to see their grade in Canvas once submitted. Work is generally graded and posted within two days following the deadline.

Students in both the traditional and Internet classes should use email within Canvas to communicate with the instructor. Using Canvas email gives you access to the instructor and other classmates without having to remember or type email addresses—you just select a name from the list. If you are not able to contact your instructor using email in Canvas, you may use his or her Panola College email address. Panola College instructors attempt to respond to all emails within 24 hours.

Major Assignments/Assessments:

The following items will be assigned and assessed during the semester and used to calculate the student's final grade:

- **Assignments**
Students will complete seven assignments in this course; in other words, an assignment will be due each week in an 8-week class. Work will be submitted through the Canvas assignment itself and will be graded and returned to you in the same manner. Homework is due as assigned and 10 points will be deducted for each day work is late. Late work will not be accepted after homework has been graded and returned to the class. Remember: If you are having trouble with your computer or Canvas, there are other ways to turn your documents in on time. Submission of someone else's work will receive a zero.
- **Final Exam**
Students will complete a final exam the last week of the course in Canvas that will be comprehensive over all the material and a review will be provided.

Course Grade:

The grading scale for this course is as follows:

- Assignments – 80%
- Final Exam – 20%

All of your grades including a mid-semester and final grade will be posted to Grades in Canvas. *Cheating* is defined as unauthorized help on an examination or assigned course material. A student must not submit another student's work as his or her own. A student must not receive from any other student or give to any other student any information, answers, or help during an exam. A student must not "steal" the answers from an unsuspecting student during an exam. A student must not use any sources for answers during an exam (including but not limited to notes, books, or electronic devices) without prior authorization from the professor. A student must not obtain exam questions illegally, tamper with the exam questions, nor change the results of an exam after it has been graded. **All cheating infractions will result in a grade of "0" for the assignment.**

Plagiarism is defined as the taking of a person's ideas, words, or information and claiming those properties as one's own. The use of all ideas, words, or information from any source must be properly referenced and due credit must be given to its author. All written assignments must be submitted through Canvas which uses turnitin.com to calculate percent originality of the submission. For compositions, a student's work must show 0% plagiarism. For research assignments, properly quoting and citing information from other sources is usually required in the assignment; however, since the integrity of the assignment is based upon the originality of the student's work, no student may turn in a paper which exceeds a 30% score in properly quoted and cited material. The instructor reserves the right to employ other means outside of turnitin.com to check the "originality" of a student's work. **Any submission that contains copied material (other than cited material in a research paper) will automatically receive a grade of "0" for the assignment.**

A student will fail the class upon his or her second cheating and/or plagiarism offense. These policies shall be adhered to unless mitigating circumstances should prove a lesser penalty should apply. Students shall have the right to contest a cheating or plagiarism claim; the appeals process is specifically defined in the student handbook.

Attendance:

Students in the face-to-face class are expected to arrive on time and remain in class until the class is over as random movement into, out of, or around the classroom is disruptive and disrespectful. Students are highly encouraged to participate in class by asking questions and engaging in discussions. Disruptive class behavior will result in dismissal from the classroom and an absent mark on the attendance record. Persistent, disruptive behavior may ultimately result in dismissal from the course, a failing grade, and further disciplinary actions in accordance with college policy.

Make up assignments/exams will only be granted in accord with the excused absence policy.

A student that chooses to NOT finish the course must complete the withdrawal procedure in the Student Success office in order to receive a "W." Otherwise, the student will receive a grade at the end of the semester commensurate with the work completed.

Students needing special classroom or testing accommodations because of physical or learning disabilities must contact the Student Success office before these services will be made available in the classroom.

Texts, Materials, and Supplies:

- No textbook is required for this course. The instructor will provide articles to read throughout the semester.
- Access to QuickBooks Online. The instructor will provide further information in Canvas on how to get an account.
- Access to a computer and the Internet.

Required Readings:

- Assignments 1-7

Recommended Readings:

- None

Other:

- Courses conducted via video conferencing may be recorded and shared for instructional purposes by the instructor.
- For current texts and materials, use the following link to access bookstore listings: <https://www.panolacollegestore.com>
- For testing services, use the following link: <https://www.panola.edu/student-services/student-support/academic-testing-center>
- If any student in this class has special classroom or testing needs because of a physical learning or emotional condition, please contact the ADA Student Coordinator in Support Services located in the Charles C. Matthews Student Center or go to <https://www.panola.edu/student-services/student-support/disability-support-services> for more information.
- Withdrawing from a course is the student's responsibility. Students who do not attend class and who do not withdraw will receive the grade earned for the course.
- Student Handbook, *The Pathfinder*: <https://www.panola.edu/> (located at the bottom under students)

SCANS CRITERIA

1) **Foundation skills are defined in three areas: basic skills, thinking skills, and personal qualities.**

- a) **Basic Skills:** A worker must read, write, perform arithmetic and mathematical operations, listen, and speak effectively. These skills include:
 - i) **Reading:** locate, understand, and interpret written information in prose and in documents such as manuals, graphs, and schedules.
 - ii) **Writing:** communicate thoughts, ideas, information, and messages in writing, and create documents such as letters, directions, manuals, reports, graphs, and flow charts.
 - iii) **Arithmetic and Mathematical Operations:** perform basic computations and approach practical problems by choosing appropriately from a variety of mathematical techniques.
 - iv) **Listening:** receive, attend to, interpret, and respond to verbal messages and other cues.
 - v) **Speaking:** Organize ideas and communicate orally.
- b) **Thinking Skills:** A worker must think creatively, make decisions, solve problems, visualize, know how to learn, and reason effectively. These skills include:
 - i) **Creative Thinking:** generate new ideas.
 - ii) **Decision Making:** specify goals and constraints, generate alternatives, consider risks, and evaluate and choose the best alternative.
 - iii) **Problem Solving:** recognize problems and devise and implement plan of action.
 - iv) **Visualize ("Seeing Things in the Mind's Eye"):** organize and process symbols, pictures, graphs, objects, and other information.
 - v) **Knowing How to Learn:** use efficient learning techniques to acquire and apply new knowledge and skills.
 - vi) **Reasoning:** discover a rule or principle underlying the relationship between two or more objects and apply it when solving a problem.
- c) **Personal Qualities:** A worker must display responsibility, self-esteem, sociability, self-management, integrity, and honesty.
 - i) **Responsibility:** exert a high level of effort and persevere toward goal attainment.
 - ii) **Self-Esteem:** believe in one's own self-worth and maintain a positive view of oneself.
 - iii) **Sociability:** demonstrate understanding, friendliness, adaptability, empathy, and politeness in group settings.
 - iv) **Self-Management:** assess oneself accurately, set personal goals, monitor progress, and exhibit self-control.
 - v) **Integrity and Honesty:** choose ethical courses of action.

2) **Workplace competencies are defined in five areas: resources, interpersonal skills, information, systems, and technology.**

- a) **Resources:** A worker must identify, organize, plan, and allocate resources effectively.
 - i) **Time:** select goal-relevant activities, rank them, allocate time, and prepare and follow schedules.
 - ii) **Money:** Use or prepare budgets, make forecasts, keep records, and make adjustments to meet objectives.
 - iii) **Material and Facilities:** Acquire, store, allocate, and use materials or space efficiently. Examples: construct a decision time line chart; use computer software to plan a project; prepare a budget; conduct a cost/benefits analysis; design an RFP process; write a job description; develop a staffing plan.
- b) **Interpersonal Skills:** A worker must work with others effectively.
 - i) **Participate as a Member of a Team:** contribute to group effort.
 - ii) **Teach Others New Skills.**
 - iii) **Serve Clients/Customers:** work to satisfy customer's expectations.

- iv) **Exercise Leadership:** communicate ideas to justify position, persuade and convince others, responsibly challenge existing procedures and policies.
 - v) **Negotiate:** work toward agreements involving exchange of resources, resolve divergent interests.
 - vi) **Work with Diversity:** work well with men and women from diverse backgrounds.
Examples: collaborate with a group member to solve a problem; work through a group conflict situation, train a colleague; deal with a dissatisfied customer in person; select and use appropriate leadership styles; use effective delegation techniques; conduct an individual or team negotiation; demonstrate an understanding of how people from different cultural backgrounds might behave in various situations.
- c) **Information:** A worker must be able to acquire and use information.
- i) **Acquire and Evaluate Information.**
 - ii) **Organize and Maintain Information.**
 - iii) **Interpret and Communicate Information.**
 - iv) **Use Computers to Process Information.**
Examples: research and collect data from various sources; develop a form to collect data; develop an inventory record-keeping system; produce a report using graphics; make an oral presentation using various media; use on-line computer data bases to research a report; use a computer spreadsheet to develop a budget.
- d) **Systems:** A worker must understand complex interrelationships.
- i) **Understand Systems:** know how social, organizational, and technological systems work and operate effectively with them.
 - ii) **Monitor and Correct Performance:** distinguish trends, predict impacts on system operations, diagnose deviations in systems' performance and correct malfunctions.
 - iii) **Improve or Design Systems:** suggest modifications to existing systems and develop new or alternative systems to improve performance.
Examples: draw and interpret an organizational chart; develop a monitoring process; choose a situation needing improvement, break it down, examine it, propose an improvement, and implement it.
- e) **Technology:** A worker must be able to work with a variety of technologies.
- i) **Select Technology:** choose procedures, tools or equipment including computers and related technologies.
 - ii) **Apply Technologies to Task:** understand overall intent and proper procedures for setup and operation of equipment.
 - iii) **Maintain and Troubleshoot Equipment:** Prevent, identify, or solve problems with equipment, including computers and other technologies.
Examples: read equipment descriptions and technical specifications to select equipment to meet needs; set up and assemble appropriate equipment from instructions; read and follow directions for troubleshooting and repairing equipment.