BARTON COMMUNITY COLLEGE

##### COURSE SYLLABUS

## GENERAL COURSE INFORMATION

Course Number: ACCT 1611

Course Title: Microcomputer Accounting Applications

Credit Hours: 3

Prerequisites: ACCT 1602 General Accounting and BSTC 1036 Computer Concept & Applications with a “C” or better.

Division/Discipline: Workforce Training & Community Education, Business

Course Description: This course emphasizes the use of the microcomputer for special journals, subsidiary journals, accounting for the control of cash, and payroll accounting. A review of accounting theory and mechanics is included.

## INSTRUCTOR INFORMATION

## COLLEGE POLICIES

Students and faculty of Barton Community College constitute a special community engaged in the process of education. The College assumes that its students and faculty will demonstrate a code of personal honor that is based upon courtesy, integrity, common sense, and respect for others both within and outside the classroom.

Plagiarism on any academic endeavors at Barton Community College will not be tolerated. The student is responsible for learning the rules of, and avoiding instances of, intentional or unintentional plagiarism. Information about academic integrity is located in the Student Handbook.

The College reserves the right to suspend a student for conduct that is determined to be detrimental to the College educational endeavors as outlined in the College Catalog, Student Handbook, and College Policy & Procedure Manual. (Most up-to-date documents are available on the College webpage.)

Any student seeking an accommodation under the provisions of the Americans with Disability Act (ADA) is to notify Student Support Services via email at [disabilityservices@bartonccc.edu](mailto:disabilityservices@bartonccc.edu).

## COURSE AS VIEWED IN THE TOTAL CURRICULUM

Students seeking employment in business need to be familiar with the use of the microcomputer in maintaining records and making business decisions. Any student planning to work in an office, in business management, or as a self-employed individual must be knowledgeable of accounting software and equipment in the operation of a business.

## ASSESSMENT OF STUDENT LEARNING

Barton Community College is committed to the assessment of student learning and to quality education. Assessment activities provide a means to develop an understanding of how students learn, what they know, and what they can do with their knowledge. Results from these various activities guide Barton, as a learning college, in finding ways to improve student learning.

1. Demonstrate a working knowledge of automated accounting procedures
   1. Compare accounting software programs and features.
   2. Describe the differences between manual and computerized accounting methods.
   3. Practice start-up procedures to begin program.
   4. Use menus to move within the program.
   5. Prepare a data disk for storage of information
2. Prepare journals, ledgers, financial statements, and other accounting data to complete an accounting cycle for a business.
   1. Design and enter a chart of accounts.
   2. Enter beginning balances.
   3. Key transactions for entry into a general journal.
   4. Post to a general journal.
   5. Print the trial balance and verify balances.
   6. Print financial statements.
   7. Enter adjusting entries and close the accounts.
3. Utilize the accounts receivable function to maintain customer accounts
   1. Build a customer master file.
   2. Record and key accounts receivable transactions.
   3. Verify the accuracy of the sales journal, cash receipts journal, and the accounts receivable ledger.
4. Utilize the accounts payable function to maintain vendor accounts.
   1. Build a vendor file.
   2. Record and key accounts payable transactions.
   3. Verify the accuracy of the purchases journal, cash payments journal, and the accounts payable ledger.
   4. Add, change and delete vendors from file.
5. Assemble fixed asset data and prepare depreciation records and reports.
   1. Enter basic data about fixed assets.
   2. Produce depreciation reports.
6. Demonstrate the ability to maintain payroll records to assure speed and accuracy of payroll preparation.
   1. Build an employee master file.
   2. Enter basic payroll tables and tax rates.
   3. Key payroll transactions for automatic calculations.
   4. Print the payroll register and employee’s earnings records.
7. **INSTRUCTOR'S EXPECTATIONS OF STUDENTS IN CLASS**

## TEXTBOOKS AND OTHER REQUIRED MATERIALS

### REFERENCES

### METHODS OF INSTRUCTION AND EVALUATION

1. **ATTENDANCE REQUIREMENTS**

## COURSE OUTLINE