Richland College  
School of Engineering, Business and Technology  
Computerized Accounting Applications  
ACNT-1313 Section 81400 Fall 2019

INSTRUCTOR INFORMATION:
Instructor: Liz Brown  
Office: B140  
Telephone: 972-238-6030  
Email: lizbrown@dcccd.edu  
Office Hours:
- Monday  11:00 - Noon  
- Tuesday  11:00 - Noon  
- Wednesday  10:00 - Noon  
- Thursday  11:00 - Noon

COURSE DESCRIPTION:
A study of utilizing the computer to develop and maintain accounting record keeping systems, make management decisions, and process common business applications with emphasis on utilizing a spreadsheet and/or database package/program.

COURSE MATERIALS:
Microsoft Excel for Accounting, Author: Eric Weinstein, Labyrinth Learning *ITEM: 1-59136-973-8  

COURSE SOFTWARE:
Microsoft Excel 2016  
Microsoft Excel is available in all DCCD Computer labs. Microsoft Excel is available to students for free to download on their computer. Please visit: dcccd.edu/msoffice. If you need help installing, please review the FAQ on the website or call the Richland Help Desk: 1-866-374-7169.

PRE-REQUISITES:
ACCT 2301, or ACNT 1303 are Pre or Co-Requisites for this class.

RICHLAND CAMPUS COMPUTERS:
The computers in the classrooms and labs on campus will not store your data on the local drives!!!  
Anything left on the computer when it is turned off will be deleted. You are responsible for maintaining your data throughout the class. Be sure you do not leave anything on the lab computers.

COURSE OBJECTIVES/LEARNING OUTCOMES:
Upon successful completion of this course, the student will be able to:
- **Demonstrate a working knowledge of how worksheets are created and used:**
  - Understand Excel's capabilities and new features  
  - Start, navigate, and work with Excel files  
  - Use Excel help  
  - Enter information into a worksheet  
  - Use formulas  
  - Use cell references in formulas  
  - Use functions in formulas to perform calculations and manipulate text  
  - Manage data and structure worksheets  
  - Print a worksheet  
- **Apply fundamental accounting concepts to real-world problems, aided by the use of a worksheet including solving accounting and business problems:**
  - Record journal entries  
  - Create an income statement
• Create a statement of owner's equity
• Create a balance sheet
• Create a statement of cash flows
• Calculate inventory cost under the LIFO, FIFO, and weighted average methods
• Create PivotTables
• Create a bank reconciliation
• Apply Quick Styles and conditional formatting
• Create a depreciation schedule
• Use the SLN, SYD, and DDB depreciation functions
• Sort, filter, and analyze table data
• Create a payroll register
• Use the ROUND and IF functions
• Distinguish between absolute cell references and mixed cell references
• Use the VLOOKUP and HLOOKUP functions
• Create a bond amortization schedule
• Use the PV, FV and PMT functions
• Automate processes with macros
• Perform vertical and horizontal analyses
• Create charts
• Create cost and purchases budgets
• Perform a cost-volume-profit (CVP) analysis
• Use Goal Seek and Solver

WORKPLACE/SCANS/INTELLECTUAL COMPETENCIES:

1. Manage Resources:
   • Manage time in order to complete class assignments and exams
   • Learn how organizations make decisions to manage and allocate scarce resources (Specific examples include management and control of cash, inventories, materials, and labor.)

2. Work with information:
   • Acquire and evaluate relevant information for decision making
   • Organize and maintain accounting information using a variety of accounting systems
   • Interpret and communicate relevant information in financial statements and other accounting reports
   • Process information with computers using electronic spreadsheets and other software

3. Apply systems knowledge:
   • Understand various accounting systems and effectively evaluate related information
   • Learn how to monitor/control accounting systems

4. Use Technology:
   • Access appropriate electronic databases to obtain decision-supporting information
   • Build appropriate models and simulations using electronic spreadsheets and other software
   • Acquire skills through technology-based learning modules when available and appropriate

5. Demonstrate Basic Skills:
   • Place information in appropriate context when reading, writing, speaking, and listening.
   • Express information and concepts with conciseness and clarity when writing and speaking.
   • Measure items using appropriate methods of measurement.

6. Demonstrate Thinking Skills:
   • Make valid and reliable evaluations of information
   • Evaluate the significance of evidence or facts
   • Verify information for problem definition and solution
   • Seek consensus where appropriate
   • Consider unconventional approaches and solutions to problems
   • Know when to follow directions, question plans or seek help

7. Exhibit Personal Qualities:
   • Cultivate growth in personal conduct and capabilities
   • Diagnose the need for change and take appropriate action to gain competencies
   • Recognize situations where professional ethical standards apply and behave accordingly
   • Accept professional development as a life-long process
ASSESSMENT MEASURES:

Workplace/SCANS/Intellectual Competencies:
Assessing Resource Management, Information, Systems, Technology, Basic, and Thinking Skills
- Software application projects
- OnLine Assignment and Examinations
- Classroom participation/attendance

Assessing Interpersonal Skills and Personal Qualities
- Class Teamwork
- Discussion Boards
- Critique

Program Student Learning Outcomes:
1. Accounting Knowledge:
   - Identify and analyze relevant financial information
   - Record and communicate accounting transactions
2. Computational Skills (Quantitative Skills):
   - Select relevant data and perform appropriate financial calculations
3. Technology:
   - Use technology effectively to perform accounting tasks
4. Critical Thinking (Critical Analysis):
   - Analyze and compare relevant financial information for decision making
5. Communication:
   - Read, write, speak, and listen appropriately for academic and career purposes
6. Ethics:
   - Recognize ethical dilemmas, make ethical decisions, and provide rationale for decisions
7. Personal Life Skills:
   - Possess sufficient life skills to effectively manage personal and professional life

RICHLAND COLLEGE’S QUALITY ENHANCEMENT PLAN:
Learning to Learn: Developing Learning Power
Richland College is piloting its Quality Enhancement Plan (QEP) in select classes. The QEP provides techniques, practices, and tools to help students develop the habits, traits or behaviors needed to be effective and successful lifelong learners in college and in life. For more information, please log onto http://www.richlandcollege.edu/qep2013/

Course Online Orientation:
ACNT 1313 requires you to complete an online orientation. This is very important so that I can verify your enrollment and participation to the Registrar. To fulfill your Orientation Requirement, complete the following steps on or before 8/30/19.

1. Read the entire course syllabus thoroughly!
2. Review all sections of your course site and become familiar with the environment.
3. Update your personal information on eCampus. Click on the “My DCCCD” tab at the top of the screen, then click on “Personal Information,” and finally click on “Edit Personal Information.” Fill in the required information. I must have a current, working email address for you!
4. Post a personal statement on the Community Orientation Discussion Board and respond to at least 2 fellow students’ postings. In your post, include the following:
   - Major
   - At least 1 Hobby or something you enjoy
   - Anything else you would like to share
5. Submit the following Orientation Statement through email to your instructor:
   - I have updated my personal information.
   - I have read the syllabus and reviewed the course site.
• I understand what I am to do to fulfill course expectations!
• I have posted my personal statement on the Community Orientation Discussion Board and I have responded to at least 2 fellow classmates.
• Discuss your experience and comfort with EXCEL
• I have begun working on the first chapter, and I will email you regularly to discuss my progress in the course.

In addition, tell me about yourself and why you are taking this course. Include any questions you have about the course in this initial communication.

WITHDRAWAL POLICY:
If you are unable to complete this course, it is your responsibility to withdraw formally. The withdrawal request must be received in the Registrar’s Office by the drop-date specified in the school calendar. Failure to do so will result in your receiving your current performance grade. If you drop a class or withdraw from the college before the official drop/withdrawal deadline, you will receive a “W” (Withdraw) in each class dropped.

Last day to drop with a “W” is 11/14/2019

For more information about drop deadlines, refer to the current printed Credit Class Schedule, contact the Admissions/Student Records office at 972-238-6101 or 6104 (Thunderduck Hall, T170), or contact the division office.

ACADEMIC PROGRESS:
Students are encouraged to discuss academic goals and degree completion with their instructors. Specific advising is available throughout the semester. Check www.richlandcollege.edu/admissions/process.php for more details.

INSTITUTION POLICIES:
Institutional Policies relating to this course can be accessed from the following link www.richlandcollege.edu/syllabipolicies
TEXTBOOK ORGANIZATION:
The textbook has 10 chapters as follows:

- Chapter 1: The Accounting Equation and Recording Journal Entries
- Chapter 2: Financial Statements
- Chapter 3: Statement of Cash Flow
- Chapter 4: Inventory and Costing Analysis
- Chapter 5: Bank Reconciliation
- Chapter 6: Depreciation Schedule
- Chapter 7: Payroll Register
- Chapter 8: Bond Amortization
- Chapter 9: Financial Statement Analysis
- Chapter 10: Budget and Costing Analysis

COURSE COMMUNICATIONS:
Active communication is vital in every Learning Environment. You begin this process by interacting with fellow students in your classroom. Communications with your fellow classmates through the Question and Answer Discussion Forum can help you stay in touch outside the classroom. To maintain regular, consistent course communications please adhere to the following guidelines.

Email:
The Email communications with your instructor should be used for personal, individual situations requiring a private audience between you and your instructor. Your instructor will strive to respond to your Email within 24 hours during a regular school hours’ time frame. Responses during off-hours may take longer.

Discussion Board Forum:
The Open Discussions through the eCampus Discussion Board will allow all students in the class to share in the same information. Your instructor will review this forum regularly and will respond to all questions asked.

Please use clear, concise header information for each of your threads and responses. Use wording that will clearly identify the problem or topic presented for discussion and resolution.

Office Hours / Personal Conference:
If your instructor has posted Office Hours you are free to drop-in at the appointed location for open discussion during this time frame. If no office hours are posted or, if you need to meet with your instructor outside this time frame call or email for an appointment at a time convenient with all parties involved.

Proactive Policy:
Please be sure to do your work timely. You should work on this online class daily. Your instructor is available to answer class questions on the discussion board and will make an effort to answer those within 24 hours during a regular school-hours time-frame (Monday to Friday 8am to 5pm). But we need to be proactive in completing our work and prepare for a working world that does not accept work late. To better serve you and to help you get your work done timely, the instructor will not answer assignment related questions 12 hours before the due date. For example; if the assignment is due at 10:00PM on Friday then homework questions need to be asked before 10:00AM on Friday. NO LATE ASSIGNMENTS WILL BE ACCEPTED.
GRADING STRUCTURE:
All assignments posted below will be submitted for grading. All other material within each chapter is eligible for examination purposes.

Textbook Homework Tasks:
At the end of each chapter you will find three task areas in ecampus (listed under “learning modules”):
1. Chapter Develop your Skills (DYS)/ Reinforce your Skills (RYS): Perform all the DYS performed as part of the chapter text and the specific RYS for each chapter.
2. Chapter Apply your Skills (AYS): Perform the requested AYS for each chapter.
3. Chapter Extend your Skills (EYS): Perform the requested AYS for each chapter.

Homework Delivery:
All assignments submitted are to be solely the work of the individual student. The submissions modules will time-out and close at 11:55pm on the date of the posted deadline. Homework sets for each chapter will be accepted 1 time only. Please make sure all tasks are correct and submitted in the appropriate assignment module. No Assignment Extensions Will Be Granted!

Extra Credit:
You will be given the opportunity to earn 100 extra credit points to make up for any missed assignment, no matter what circumstance brought on the hardship. You may also use the extra credit assignment to bolster your overall grade in the class.

Grading:
With all assignments delivered by deadline, adhering to the No Extension Policy, your assignments will be available for grading consistently each week. This will allow your instructor to strive to grade your assignments within the week after assignment submission.

<table>
<thead>
<tr>
<th>Grading Legend</th>
<th>Quantity</th>
<th>Points</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>Develop your Skills (DYS)/Reinforce your Skills (RYS)</td>
<td>10</td>
<td>20</td>
<td>200</td>
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<tr>
<td>Apply your Skills (AYS)</td>
<td>10</td>
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<td>300</td>
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<tr>
<td>Extend your Skills (EYS)</td>
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<td>50</td>
<td>500</td>
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<td>Excel Unit Exams:</td>
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<td>150/200</td>
<td>350</td>
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<td>Final Exam:</td>
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<td><strong>Total Course Points</strong></td>
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<td><strong>1650</strong></td>
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<tr>
<td>Extra Credit Project:</td>
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<td><strong>Total Available Points</strong></td>
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<td><strong>1750</strong></td>
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The instructor reserves the right to amend this syllabus as necessary.
<table>
<thead>
<tr>
<th>Date</th>
<th>Section Lessons</th>
<th>Required Assignments</th>
</tr>
</thead>
<tbody>
<tr>
<td>8/30/2019</td>
<td><strong>Introduction and Syllabus week</strong></td>
<td>Complete the Numbered Steps in Shaded Background Within Each Chapter in Preparation for Graded Exercises</td>
</tr>
<tr>
<td>9/9/19</td>
<td><strong>Chapter 1: The Accounting Equation and Recording Journal Entries</strong></td>
<td>Develop your Skills (DYS)/Reinforce your Skills (RYS) Pts Apply your Skills (AYS) Pts Extend your Skills (EYS) Pts</td>
</tr>
<tr>
<td>9/16/19</td>
<td><strong>Chapter 2: Financial Statements</strong></td>
<td>All DYS (D1-D4) RYS EA1-R2 20 AYS EA1-A1 30 EYS EA1-E2 50</td>
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<tr>
<td>9/23/19</td>
<td><strong>Chapter 3: Statement of Cash Flow</strong></td>
<td>All DYS (D1-D4) RYS EA2-R2 20 AYS EA2-A1 30 EYS EA2-E1 50</td>
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<tr>
<td>9/30/19</td>
<td><strong>EXAM 1 AVAILABLE Sat 9/28 Deadline 11:55pm Mon 9/30 Exam 1 Covers Chapters 1-3 All Online Exams will be taken on your eCampus Course Site</strong></td>
<td>Exam 1 150</td>
</tr>
<tr>
<td>10/7/19</td>
<td><strong>Chapter 4: Inventory and Costing Analysis</strong></td>
<td>All DYS (D1-D5) RYS EA4-R1 20 AYS EA4-A1 30 EYS EA4-E1 50</td>
</tr>
<tr>
<td>10/14/19</td>
<td><strong>Chapter 5: Bank Reconciliation</strong></td>
<td>All DYS (D1-D4) RYS EA5-R1 20 AYS EA5-A1 30 EYS EA5-E1 50</td>
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<tr>
<td>10/21/19</td>
<td><strong>Chapter 6: Depreciation Schedule</strong></td>
<td>All DYS (D1-D5) RYS EA6-R1 20 AYS EA6-A1 30 EYS EA6-E1 50</td>
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<td>10/28/19</td>
<td><strong>Chapter 7: Payroll Register</strong></td>
<td>All DYS (D1-D4) RYS EA7-R1 20 AYS EA7-A1 30 EYS EA7-E1 50</td>
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<td>11/4/19</td>
<td><strong>EXAM 2 AVAILABLE Sat 11/1 Deadline 11:55pm Mon 11/7 Exam 2 Covers Chapters 4-7 All Online Exams will be taken on your eCampus Course Site</strong></td>
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<td>11/11/19</td>
<td><strong>Chapter 8: Bond Amortization</strong></td>
<td>All DYS (D1-D4) RYS EA8-R1 20 AYS EA8-A1 30 EYS EA8-E1 50</td>
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<td>11/18/19</td>
<td><strong>Chapter 9: Financial Statement Analysis</strong></td>
<td>All DYS (D1-D4) RYS EA9-R1 20 AYS EA9-A1 30 EYS EA9-E1 50</td>
</tr>
<tr>
<td>12/2/19</td>
<td><strong>Chapter 10: Budget and Costing Analysis</strong></td>
<td>All DYS (D1-D4) RYS EA10-R1 20 AYS EA10-A1 30 EYS EA10-E1 50</td>
</tr>
<tr>
<td>11/25/19</td>
<td><strong>Extra-Credit Project Deadline</strong></td>
<td></td>
</tr>
<tr>
<td>12/9/19</td>
<td><strong>EXAM 3 AVAILABLE Wed 12/4 Deadline 11:55pm Mon 12/9 Exam 3 Covers Chapter 8-10 All Online Exams will be taken on your eCampus Course Site</strong></td>
<td>Exam 3 300</td>
</tr>
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| Totals     | 200 | 300 | Exam 650 | 500 |