



**COWLEY COLLEGE
& Area Vocational Technical School**

COURSE PROCEDURE FOR

**ACCOUNTING WITH COMPUTERS
ACC1130 3 Credit Hours**

Student Level:

This course is open to students on the college level in either the Freshman or Sophomore year.

Prerequisites:

Fundamentals of Accounting ACC1111 or equivalent.

Controlling Purpose:

This course is designed to provide students with an understanding of the application of the basic principles of accounting using the standard Windows interface. Techniques and terminology used with the course and working with the software can be applied to other Windows-based software packages.

Learner Outcomes:

Accounting with Computers provides students with an understanding of the application of the accounting principles designed to handle general ledger, accounts payable, accounts receivable, financial statement analysis, fixed assets, purchase order processing, sales order processing, budgeting, inventory, and payroll. Students will perform exercises involving general journal, special journals, general ledger, and subsidiary ledgers for service and merchandising business. Computerized accounting activities will also be maintained for businesses organized as sole proprietorships, partnerships, and corporations.

Competencies will be developed in the application of the principles and operations of accounting to automated accounting on a computer using selected accounting programs and materials.

Unit Outcomes and Clock Hours of Instruction for Core Curriculum:

The following outline defines the minimum core content not including the final examination period. Instructors may add other material as time allows.

Units of Instruction

Approximate Clock Hours

- | | |
|--|---|
| 1. General Information and Introduction to Integrated Accounting | 3 |
| 2. Accounting Cycle for Service Businesses | 5 |
| 3. Accounting Cycle for Merchandising Business | 5 |
| 4. Computerized Accounting System Using the Voucher System | 5 |
| 5. Accounts Payable: Purchase Order Processing and Inventory Control | 3 |
| 6. Accounts Receivable: Sales Order Processing and Inventory Control | 3 |
| 7. Computerized Fixed Assets System | 3 |

8. Computerized Payroll	3
9. Partnerships and Corporations	5
10. Financial Statement Analysis	4
11. Departmentalized Accounting	3
12. Accounting System Setup	3

Evaluation Key:

- A = All major and minor goals have been achieved and the achievement level is considerably above the minimum required for doing more advanced work in the same field.
- B = All major goals have been achieved, but the student has failed to achieve some of the less important goals. However, the student has progressed to the point where the goals of work at the next level can be easily achieved.
- C = All major goals have been achieved, but many of the minor goals have not been achieved. In this grade range, the minimum level of proficiency represents a person who has achieved the major goals to the minimum amount of preparation necessary for taking more advanced work in the same field, but without any major handicap of inadequacy in his background.
- D = A few of the major goals have been achieved, but the student's achievement is so limited that he is not well prepared to work at a more advanced level in the same field.
- F = Failing, will be computed in GPA and hours attempted.
- N = No instruction or training in this area.

UNIT 1: General Information and Introduction to Integrated Accounting

Outcomes: Upon completion of the unit, the students will be able to successfully demonstrate the ability to:

A	B	C	D	F	N	Specific Competencies
						Identify and define the features of integrated accounting software.
						Perform start-up procedures.
						Perform file-handling tasks.

UNIT 2: Accounting Cycle for Service Businesses

Outcomes: Upon completion of the unit, the students will be able to successfully demonstrate the ability to:

A	B	C	D	F	N	Specific Competencies
						Identify and describe the procedure to complete a computerized service business accounting cycle.
						Perform vendor/customer maintenance.
						Complete accounting cycle activities.
						Produce reports and financial statements.
						Perform file maintenance.

UNIT 3: Accounting Cycle for Merchandising Business

Outcomes: Upon completion of the unit, the students will be able to successfully demonstrate the ability to:

A	B	C	D	F	N	Specific Competencies
						Identify and describe the procedure to complete a computerized merchandising business accounting cycle.
						Perform vendor/customer maintenance.
						Perform debit/credit memorandum maintenance.
						Record transactions in a purchases, sales, cash receipts or cash payments journal.

UNIT 4: Computerized Accounting System Using the Voucher System

Outcomes: Upon completion of the unit, the students will be able to successfully demonstrate the ability to:

A	B	C	D	F	N	Specific Competencies
						Identify the components and procedures used to process a computerized voucher system.
						Enter voucher transactions.
						Complete accounting cycle using voucher system.
						Display voucher and cash payments journals.
						Enter budgetary date and generate a budget report and graph.

UNIT 5: ACCOUNTS PAYABLE: PURCHASE ORDER PROCESSING AND INVENTORY CONTROL

Outcomes: Upon completion of the unit, the students will be able to successfully demonstrate the ability to:

A	B	C	D	F	N	Specific Competencies
						Identify the components and procedures of a purchase order processing and inventory control system.
						Enter, change, and delete inventory maintenance data.
						Enter, purchase order transactions and generate purchase orders.
						Display inventory items, transactions, exceptions and valuation reports.

UNIT 6: ACCOUNTS RECEIVABLE: SALES ORDER PROCESSING AND INVENTORY CONTROL

Outcomes: Upon completion of the unit, the students will be able to successfully demonstrate the ability to:

A	B	C	D	F	N	Specific Competencies
						Identify the components and procedures of a sales order processing and inventory control system.
						Enter and change sales invoice and sales returns transactions.
						Display reports reflecting sales order processing and inventory integration.

UNIT 7: COMPUTERIZED FIXED ASSETS SYSTEMS

Outcomes: Upon completion of the unit, the students will be able to successfully demonstrate the ability to:

A	B	C	D	F	N	Specific Competencies
						Identify differences among methods of calculating the following depreciation methods: Straight-line, double-declining balance, sum-of-the-years digits, and modified accelerated cost recovery system.
						Maintain fixed assets records.
						Display fixed assets list and depreciation schedules.
						Generate and post the depreciation adjusting entries.

UNIT 8: COMPUTERIZED PAYROLL

Outcomes: Upon completion of the unit, the students will be able to successfully demonstrate the ability to:

A	B	C	D	F	N	Specific Competencies
						Identify the components and procedures of a computerized payroll system.
						Add, change, and delete employees from the payroll.
						Enter and correct payroll transactions.
						Display payroll reports.
						Generate and post the payroll journal entries.
						Display payroll reports.

UNIT 9: PARTNERSHIPS AND CORPORATIONS

Outcomes: Upon completion of the unit, the students will be able to successfully demonstrate the ability to:

A	B	C	D	F	N	Specific Competencies
						Identify basic differences among businesses organized as sole proprietorships, partnerships and corporations.
						Identify components and procedures used to process the accounting cycle for businesses organized as partnerships and corporations.
						Complete the period-end closing procedure for a partnership.
						Enter journal transactions for a corporation.
						Identify key differences between the financial statements of partnerships and corporations.

UNIT 10: FINANCIAL STATEMENT ANALYSIS

Outcomes: Upon completion of the unit, the students will be able to successfully demonstrate the ability to:

A	B	C	D	F	N	Specific Competencies
						Display and interpret a comparative income statement with horizontal and vertical analysis.
						Display and interpret a comparative balance sheet with horizontal and vertical analysis.
						Display and interpret financial information regarding earnings performance, efficiency, short-term strength and long-term strength.
						Display and interpret a statement of cash flows.

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UNIT 11: DEPARTMENTALIZED ACCOUNTING

Outcomes: Upon completion of the unit, the students will be able to successfully demonstrate the ability to:

A	B	C	D	F	N	Specific Competencies
						Identify the components and procedures used to process a departmentalized accounting system.
						Maintain departmental accounts.
						Enter departmental transactions.
						Display gross profit statements.

UNIT 12: ACCOUNTING SYSTEM SETUP

Outcomes: Upon completion of the unit, the students will be able to successfully demonstrate the ability to:

A	B	C	D	F	N	Specific Competencies
						Establish company information, required accounts, account classifications extended classification and account subtotals.
						Establish chart of accounts, vendors and customers.
						Enter account balances in the general journal.
						Use journal wizard to create special journals.
						Perform fixed assets, payroll and inventory setup.
						Display and print setup information.
						Establish company information, required accounts, account classifications extended classification and account subtotals.

Projects Required:**Textbook:**

Contact Bookstore for current textbook.

Materials/Equipment Required:

Two blank computer disks

Attendance Policy:

Students should adhere to the attendance policy discussed on the first day of class.

Grading Policy:

Grading may vary according to the instructor.

Criterion Based Evaluation:

Students will be required to complete problems assigned with each chapter and complete tests over chapters and materials presented. Letter grades will be assigned according to the following scale.

100 - 90 = A

89 - 80 = B

79 - 70 = C

69 - 60 = D

59 and below = F

Maximum class size:

Based on classroom occupancy.

Course Timeframe:

Total clock hours per week 3

Catalog Description:

ACC 1130 ACCOUNTING WITH COMPUTERS I 3 hrs.

The student will generate transactions and complete accounting procedures of a sole proprietorship, a partnership, and a corporation, using computerized accounting software. Students will review software features for various types of businesses. Prerequisite: Fundamentals of Accounting I, ACC1111 or equivalent.

Academic Code of Conduct:

Cowley College is committed to instilling in its students a high level of academic integrity. Integrity in the classroom is a definite expectation. Students who compromise the integrity of the academic process are subject to disciplinary action by the college.

A violation of academic integrity includes but is not limited to:

- Plagiarism
- Cheating
- Fabrication and Falsification
- Multiple Submission
- Misuse of Academic Materials
- Complicity in Academic Dishonesty

If a student is ever in doubt about the specific guidelines governing individual or group work with respect to a particular course or assignment, be sure to ask the instructor for clarification.

XF Grade

In accordance to the Academic Code of Conduct, an XF grade may be given to:

1. Students who are guilty of academic misconduct on tests or major assignments.
2. Students who knowingly facilitate classmates in academic misconduct on tests or major assignments (will be based upon the decision of the Appeals Committee).
3. Students who commit repeat violations of the Academic Code of Conduct on any class assignments.

The Academic Code of Conduct will be used to define academic misconduct.

If an instructor determines a student should receive an XF grade:

1. The instructor will meet with the student and follow the Academic Code of Conduct to ensure that the student has an initial opportunity to respond.
2. If the instructor still believes the student should receive an XF grade, the instructor will notify the Instructional Office and complete an XF form.
3. The student will then be notified of his/her right to appeal by the Appeals Committee, which will be scheduled as needed.
4. If the student chooses to appeal the X portion of the grade, the Appeals Committee will have the final authority.
5. The student will have the opportunity to remain in the class until the appeal process has been completed. Formal withdrawal from the class will not prevent the student from receiving a grade of XF.
6. A student may not withdraw from a class after receiving a grade of XF.
7. The decision of the Appeals Committee will be the final decision. The student, teacher, and advisor will be notified within 4 business days

To have the first XF grade removed from his/her transcript, the student must perform 20 hours of community service and successfully complete a course on academic honesty by the end of the following semester. The community service will be arranged through A.C.E.S. and will be completed at the discretion of the A.C.E.S. sponsor. The course will be for 1 credit hour at the student's expense with no financial aid or scholarship assistance. The Instructional Office may keep internal records that show the student received an XF grade that was later converted to an F after completion of the required community service and short course on academic honesty.

If a student receives an XF grade for a second time, that grade will remain on his/her transcript with no opportunity for removal. An XF grade cannot be erased from the Academic Fresh Start program.

Academic Misconduct

First Level Resolution

The original jurisdiction of any case involving academic misconduct shall be with the faculty member whose course the alleged misconduct occurred. If a faculty member suspects a student of an academic misconduct, he/she must inform the student without unnecessary delay of the alleged misconduct and provide the student the opportunity to respond before taking any action. Students suspected of academic misconduct, whether acknowledging involvement or not, shall be allowed to continue the course without prejudice pending disciplinary actions. If the faculty member takes no action within 10 days after informing the student, the allegations shall be considered dismissed.

The faculty member may take one or more of the following actions: alter a grade or assign a grade of "F" in the

assignment, examination, or the course and/or recommend an additional sanction up to and including suspension and/or dismissal from the course. The action taken by the faculty member should be reported to their Department Chair/Director and the Instructional Office. The student so affected shall have the right of appeal through the Vice President of Academic and Student Affairs.

Second Level Resolution

If a second offense of academic misconduct occurs during the student's academic career, this WILL result in administrative withdrawal from the institution for a period of one academic year. The student so affected shall have the right of appeal through the Vice President of Academic and Student Affairs.

Third Level Resolution

After one academic year the affected student may re-enroll with the understanding if a violation of the Academic Code of Conduct occurs during their tenure at Cowley College the result will be permanent expulsion from the institution with no right of appeal.

(Institutional Policies: Student Affairs Council: Series 400.00: 402.00 Academic Code Of Conduct)

Disability Services Program:

Cowley College, in recognition of state and federal laws, will accommodate a student with a documented disability. If you have a disability which may impact your work in this class and for which you require accommodations, please contact Mark A. Richardson, the Disability Services Coordinator, located in the Nelson Student Center Room 203 in order for arrangements of needed accommodations. Phone number: Main Campus - 620-441-5557 or North Campuses - 316-554-2724.

E-mail: richardson@cowley.edu

Grade Change/Appeal:

If a student is dissatisfied with a course grade issued by an instructor and believes the grade issued is incorrect, the student may use the following appeal procedures:

- The student shall, within one academic semester following issuance of the grade, confer with the instructor and outline the reason(s) the student feels the grade is incorrect.
- The instructor shall advise the student of the grade change-if applicable.
- If the student is not satisfied with the results of the conference, he/she may request a Student Grade Appeal Form in the office of the Vice President of Academic and Student Affairs or the Dean of North Campuses. A review conference shall be held within the semester that the appeal is filed. The Vice President of Academic and Student Affairs, or their designee, the instructor who issued the grade, the Chairperson of the department or the Instructional Director involved or their designee will comprise the committee. The Vice President of Academic and Student Affairs will issue a decision and notify the student in writing within ten (10) days following the review. This decision is final.

(Institutional Policies: Academic Affairs Council: Series 200.00: 263.00 Student Appeal of Course Grade)

Student Code of Conduct

Students attending Cowley College are expected to conduct themselves as responsible individuals at all times

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while on campus. Acts of incivility or other behavior which interferes with or detracts from the learning-centered environment are not acceptable. In addition, student actions which violate school policies or local, state, or federal laws are not tolerated and may result in dismissal from the college or other disciplinary action.

- Intoxicating Beverages and/or Illegal Drugs: No alcoholic or cereal malt beverages and/or illegal drugs shall be allowed on the campus or at school-sponsored functions.
- Tobacco: Smoking is not permitted in College facilities. This includes smokeless tobacco products.
- Dress and Appearance: Students are expected to be clean and dress within the limits of general trends of dress at this college. Additionally, dress must be in accordance with all laws pertaining to health, sanitation, and insurance. |
- Classroom Expectations: Students are expected to behave in a civil and professional manner in the classroom. Instructors shall not permit the continued presence of disruptive behavior in class.
- Visitors and Children: Only students who are enrolled in classes are allowed to attend. Children and visitors must have prior approval from administration to attend class sessions. While on campus children and visitors must adhere to all school policies. All children under the age of 16 must be under direct supervision of a parent or guardian while on campus.
- Destruction of Property and/or Theft: Students are expected to respect the rights and property of other students, faculty, staff, etc.
- Student Identification Cards: All enrolled students at Cowley College are required to obtain a student ID card. Students must carry their current ID card with them at all times on campus.
- Electronic Devices: Cellular phones, pagers and other electronic devices shall not be used in a manner that causes disruption in the classroom, library or within any college-owned or college-operated facilities. This includes abuse of cellular devices with photographic capability. Utilizing these devices for the purposes of photographing test questions or other forms of academic misconduct or illegal activity is prohibited, as is photographing individuals in secured areas such as lavatories or locker rooms. Taking photographs of any individuals against their will is strictly prohibited.

(Institutional Policies: Student Affairs Council: Series 400.00: 403.00 Student Code Of Conduct)