Course Name: Accounting Software Applications

Course Number: ACC* 123

Credits: 3

Catalog description: This course demonstrates the use of accounting information utilizing spreadsheet software. The following applications and techniques will be covered: spreadsheet basics, what-if analysis, financial statement analysis, inventory, payroll, fixed assets, amortization, and managerial accounting topics.

Prerequisite, Corequisite, or Parallel: ACC*117

General Education Competencies Satisfied:

HCC General Education Requirement Designated Competency Attribute Code(s):

None

Additional CSCU General Education Requirements for CSCU Transfer Degree Programs:

None

Embedded Competency(ies):

None

Discipline-Specific Attribute Code(s):

☒ **BUS**   **Business elective**

Course objectives:

General Education Goals and Outcomes:

None

Course Specific Objectives:
1. Introduce basics of spreadsheet software applications
2. Utilize spreadsheet software to apply knowledge of financial and managerial accounting topics
3. Develop basic spreadsheet formulas for use in accounting applications
4. Link spreadsheets through formulas
5. Develop and use templates for ongoing accounting applications
6. Utilize built in financial functions for completion of common accounting tasks

Course Content:

WORKSHEET BASICS

    A. Identification of parts of spreadsheet screens
    B. Entering and editing of data
    C. Formatting of data

USING FORMULAS

    A. Perform basic math calculations
    B. Link spreadsheets together using formulas
    C. Enter relative, absolute and mixed cell references
    D. Utilize built-in formulas and financial functions

FORMATTING

    A. Format spreadsheets using built-in features
    B. Apply fonts, number formats, borders and underlining
    C. Merge cells

TEMPLATES

    A. Utilize templates for completing accounting tasks such as trial balance worksheets, financial statements and transaction analysis
    B. Utilize what-if analysis for decision making functions

FINANCIAL ACCOUNTING

    A. Prepare worksheets for inventory valuation using LIFO, FIFO and average costing methods
    B. Prepare worksheets for gross profit method of estimating inventory value
    C. Prepare worksheets for a cash receipts journal
    D. Prepare worksheets for bank reconciliations
    E. Prepare worksheets for accounts receivable aging evaluation
    F. Prepare depreciation schedules utilizing built-in financial functions for sun-of-the-year digits and declining balance methods
    G. Prepare a payroll register

MANAGERIAL ACCOUNTING

    A. Prepare a schedule of cost of goods manufactured
    B. Prepare a schedule for job order costing
    C. Prepare a cost-volume-profit income statement
    D. Conduct break-even analysis using CVP income statement
    E. Prepare a flexible budget

ADVANCED APPLICATIONS

    A. Perform pivot table analysis
    B. Utilize VLOOKUP function to obtain information from a list

Date Course Created:

Date of Last Revision: 03/30/2017