ACCT C106: EXCEL FOR ACCOUNTING

Item	Value
Curriculum Committee Approval Date	11/16/2007
Top Code	050200 - Accounting
Units	2 Total Units
Hours	36 Total Hours (Lecture Hours 36)
Total Outside of Class Hours	0
Course Credit Status	Credit: Degree Applicable (D)
Material Fee	No
Basic Skills	Not Basic Skills (N)
Repeatable	No
Grading Policy	Standard Letter (S), • Pass/No Pass (B)

Course Description

This course includes a detailed study of accounting using Excel spreadsheet software. Topics include the use of functions and formulas in Excel with emphasis on accounting as a financial analysis tool. Students are expected to have a working knowledge of Windows. Transfer Credit: CSU.

Course Level Student Learning Outcome(s)

1. Interpret and implement general computerized Accounting principles and practices.
2. Utilize Excel features to generate formulas functions, and commands to construct accounting related spreadsheets.

Course Objectives

- 1. Produce functional spread sheets.
- 2. Write practical mathematical formulas to maximize spread sheet effectiveness.
- 3. Display proper spread sheet report format.
- 4. Interpret special applications and capabilities of Excel spread sheets.

Lecture Content

General Computerized Accounting Principles and Practices Interpret and use general computerized accounting principles and practices File management Data protection and backup General Electronic Spreadsheet Principles and Practices Identify, analyze and apply general electronic spreadsheet principles and practices Use of Headers and Footers and other features to identify and document spreadsheets Creation, use, and re-use of templates Linking vs. embedding in spreadsheet construction Use Excel features, formulas, functions, and commands to construct accounting related spreadsheets. Possible items include but are not limited to: Spreadsheet basics such as saving and opening files, printing, copying pasting, formula construction, relative and absolute cell references, formatting, etc. Workbooks, working with multiple sheets, worksheet auditing, setting options Data utilities such as sort, filter, subtotal, parse, and pivot tables Financial, Date/Time, Lookup/reference, Database, and Logical functions Basic macro recording Other items as required Use Excel for various accounting projects. Apply accounting theory to spreadsheet construction. Possible items include but are not limited to: Preparation of trial balance and integrated financial statements Creation of cash receipts and disbursements journals Budgets and cash flow forecasting What-if analysis and financial decision making Present value techniques Payroll tax registers Loan amortization schedules Depreciation schedules Other items as required Practice integration of Excel with general ledger, word processing, and database applications, and with the Internet. Possible items include but are not limited to: Using Excel data to create mail merge documents in Microsoft Word. Copying data into Word tables. Linking Excel spreadsheets to Word documents Exporting and importing data from Microsoft Access. Using Access for basic sorts and queries Integrating Excel with the Internet Other items as required

Method(s) of Instruction

- Lecture (02)
- DE Online Lecture (02X)

Instructional Techniques

A variety of instructional techniques will be used to cover different student learning styles. These may include, but are not limited to, lecture, discussion, recitation, and small group activities. Instruction will be supplemented, where appropriate, by PowerPoint presentations, electronic resources and technologies, guest speakers, and field trips. Demonstration may also be implemented where applicable and at facilitators sole discretion.

Reading Assignments

Students will read assigned textbooks, complete assigned homework/projects and participate in class discussions and skills demonstrations.

Writing Assignments

Written assignments and/or projects related to course content.

Out-of-class Assignments

Students will be required to complete homework assignments, do research for projects and for written assignments and may give individual or group presentations.

Demonstration of Critical Thinking

Quizzes, Midterm, and Final M/C evaluate students understanding of course concepts. Midterm and Final Exam essay questions that evaluate students ability to formulate solutions to accounting scenarios. A written analysis/project related to text material/concepts and/or skills demonstration.

Required Writing, Problem Solving, Skills Demonstration

Assignments include: 1. Homework exercises and problems - Homework problems to be completed using general ledger software. 2. Multiple choice questions requiring theory applications and calculations. 3. Project/paper. 4. Multiple choice questions requiring theory application and calculation along with written problems requiring detailed calculation and presentation of answers. 5. For skills demonstration, there will be homework problems submitted via Excel templates. 6. For the Final Examination, there will be multiple choice questions requiring theory application and calculation along with problems requiring detailed calculation and presentation of answers.

Eligible Disciplines

Accounting: Masters degree in accountancy or business administration with accounting concentration OR bachelors degree in business with accounting emphasis or business administration with accounting emphasis or economics with an accounting emphasis AND masters degree in business, business administration, business education, economics, taxation, or finance OR the equivalent. Masters degree required. (NOTE: A bachelors degree in accountancy or business administration with accounting concentration, with a CPA license is an alternative qualification for this discipline)

Textbooks Resources

1. Required Owen, G. Using Microsoft Excel Access for Accounting 2016, or Newer ed. Cengage Learning, 2016 Rationale: - Legacy Textbook Transfer Data: Legacy text

Other Resources

1. Coastline Library