PALOMAR COLLEGE
COURSE OUTLINE OF RECORD FOR
DEGREE CREDIT COURSE

X Transfer course X A.A. degree applicable course
(check all that apply)

COURSE NUMBER AND TITLE: ACCT 104 Accounting Electronic Spreadsheet Laboratory

UNIT VALUE: 1

MINIMUM NUMBER OF SEMESTER HOURS: 32

BASIC SKILLS REQUIREMENTS: Appropriate language and computational skills.

ENTRANCE REQUIREMENTS

PREREQUISITE: None.

COREQUISITE: ACCT 103

RECOMMENDED PREPARATION: None.

SCOPE OF COURSE: Application of fundamental spreadsheet concepts, principles, and commands in working with templates and modeling problems in accounting principles.

SPECIFIC COURSE OBJECTIVES: Successful students will

A. Apply use of spreadsheets extensively in accounting, financial analysis, and other business planning and analysis situations;

B. Use microcomputers to solve accounting problems with spreadsheet techniques;

C. Demonstrate an understanding of fundamental spreadsheet concepts, principles, and commands as applied to accounting problems;

D. Use good problem solving techniques for accounting situations in which spreadsheet solutions are appropriate;

E. Create graphic presentations for accounting problems using spreadsheet software;

F. Apply the use of electronic spreadsheets extensively in accounting to develop and communicate information that supports economic decision-making;

G. Discuss the role computers may serve in accounting in regard to what is ethical and unethical information;

H. Utilize an electronic accounting spreadsheet to calculate financial statement ratios and evaluate their usefulness and limitations in making decisions;

I. Utilize the electronic accounting spreadsheet to process transactions and maintain account balances;

J. Produce basic financial statements utilizing electronic spreadsheets;

K. Identify and develop electronic spreadsheet accounting reports that provide required information for potential investors and creditors;

L. Apply the use of electronic spreadsheets to accounting cycle theory;

M. Apply accounting knowledge to electronic spreadsheet design;

N. Utilize electronic spreadsheets to analyze and evaluate basic accounting data pertaining to the organization and operation of corporations.

CONTENT IN TERMS OF SPECIFIC BODY OF KNOWLEDGE:

I. Introduction: Using Electronic Spreadsheets for Accounting
   - A. hardware/software terminology
   - B. copying a disk
   - C. starting the electronic spreadsheet software
   - D. moving around the worksheet
   - E. selecting commands
   - F. changing default settings
   - G. setting UNDO
   - H. using HELP

II. Recording Accounting Transactions - Creating a Worksheet
   - A. retrieving a file
   - B. entering labels and values
   - C. correcting mistakes
   - D. saving a file
   - E. deleting cell contents
   - F. working with ranges
   - G. replacing a file
   - H. copying data
   - I. creating formulas
   - J. screen prints

III. Modifying an Electronic Accounting Spreadsheet
   - A. preparing an accounting spreadsheet
     1. changing column width
     2. aligning labels
     3. moving data
   - B. completing the spreadsheet
     1. formatting values
     2. using @functions
     3. the @SUM function
     4. understanding relative and absolute cell references

5. using the print setting dialogue box
6. printing a range

IV. Managing Larger Accounting Spreadsheets
- A. setting up and completing the larger spreadsheet
  1. inserting rows and data
  2. naming ranges
  3. using named ranges in formulas
  4. deleting rows
  5. freezing titles
  6. protecting and unprotecting ranges
- B. developing financial statements
  1. entering formulas by pointing
  2. using windows
  3. printing with compressed print

V. Analyzing and Presenting Accounting Data - Introducing Graphing
- A. finding a circular reference
- B. using percentages in formulas
- C. creating a bar chart
- D. viewing a current graph
- E. exploring graph types
- F. naming the current graph
- G. graphing multiple data ranges
- H. adding titles and legends
- I. adding axis titles and formats
- J. presenting graphical information
- K. using WYSIWIG - adding a graph to the worksheet

VI. Using Financial Functions and Data Tables for Accounting Applications
- A. computing depreciation
  1. setting up the model
  2. using the data fill command
- B. changing depreciation assumptions
  1. setting up a data table
  2. using the data table 1 command to ask, “what if?”
  3. graphing “what if” data
- C. creating a depreciation report
  1. using lines
  2. using underlines
  3. aligning text

VII. Introducing Databases for Accounting Applications
- A. exploring a database
- B. hiding columns
- C. using the @IF function
- D. setting manual recalculation
- E. adding records
- F. searching for a string
- G. replacing a string
- H. sorting data
- I. preparing the report
- J. using the @AVG, @MIN, and @MAX functions

VIII. Creating and Using Macros for Accounting Applications

A. introducing macros
B. macro fundamentals
C. planning the macro
D. entering the macro
E. naming, documenting, and executing the macro
F. using LEARN mode to create a macro
G. using STEP mode to debut macros
H. creating interactive macros

REQUIRED READING:

Reding, Elizabeth Eisner. Microsoft Excel 2002. Course Technology, Thomson Learning. 2002.

Smith, Gaylord N. Excel for Accounting Principles. Southwestern. 2000.

or Equivalent text in Microsoft Excel.

SUGGESTED READING:

Any recent financial accounting (Financial Accounting students) or surveys of accounting (Survey of Accounting students) textbook.

REQUIRED WRITING:

Skill's demonstration is more appropriate: Computational skills demonstrated in working with accounting templates and in the design and creation of accounting spreadsheet models.

OUTSIDE ASSIGNMENTS:

Students are expected to spend a minimum of three hours per unit per week in class and on outside assignments, prorated for short term classes.

Reading required text, solving the accounting templates, designing
and creating accounting spreadsheet models, developing case study solutions, and reviewing lecture materials and demonstrations.

INSTRUCTIONAL METHODOLOGY:

Check all that apply:

____ lecture
____ laboratory
_X_ lecture-laboratory combination
____ directed study

This course may be offered as a distance education course and meets Title 5 regulations 55370, 55372, 55374, 55376, 55378, and 55380.

Yes __X___ No ___

If yes, check all that apply.

_____ Television Course (Video one-way, e.g. ITV, video cassette, etc.)
____X____ Online Course (Text one-way, e.g. newspaper, correspondence, electronic file, etc.)
_____ Two-Way Video Conferencing (Two-way interactive video and audio)
_____ One-Way Video Conferencing (One-way interactive video and two-way interactive audio)
_____ Computer Assisted Instruction (A specialized form of mediated instruction relying primarily on student access to information and prepared lessons or teaching materials through a computer terminal, but not under immediate supervision of a qualified instructor.)

GRADING POLICY AND STANDARDS (include methods of determining whether the stated objectives have been met by students):

Students are evaluated on the basis of their solution to accounting template problems and accounting case study problems, which necessitate the design and creation of accounting spreadsheet models. In addition, students will be tested on their knowledge of spreadsheet commands utilizing publishers' and teacher prepared objective and application-type questions and problems.

Grade:	Template assignments	20%
	Accounting case spreadsheet models	45%
	Mid-term exam	15%
	Final exam	20%
	TOTAL	100%

IS COURSE REPEATABLE FOR REASON(S) OTHER THAN DEFICIENT GRADE?
Yes ____ No _X_ Number of times course may be taken for credit: _1_

If yes, identify specific provision of Title 5 Division 2 section(s) 55761-55763 and 58161 which qualifies course as repeatable:

CONTACT PERSON: David Forsyth, ext. 2500

SIGNATURES ON FILE