### Student Learning Outcomes

- Apply accounting principles and procedures by data entry of business transactions into a computerized spreadsheet program.
- Integrate knowledge of various accounting principles and the spreadsheet program into various accounting work papers and financial reports.

### Description

Practice in using an electronic spreadsheet program to organize and process financial and managerial accounting data. Includes research on the internet.

### Course Content

A. Using a combination of pre-programmed and model building exercises learn or review the following Excel functions:
- SUM
- IF
- DDB
- SLN
- NOW
- PMT
- PV
- NPV
- FV
- ROUND
- VLOOKUP
- Pivot Tables

B. Using a combination of preprogrammed and model building exercises create or complete a computerized spreadsheet version of the following:
1. Business transactions
2. Trial balance worksheet
3. Income statement
4. Balance sheet
5. Statement of owner's equity and/or statement of retained earnings
6. Statement of cash flows
7. Bank reconciliation
8. Inventory cost flow schedules (FIFO/LIFO)
9. Depreciation schedules
10. Loan payment schedule
11. Bond amortization schedules
12. Vertical analysis
13. Horizontal analysis
14. Payroll register
15. Cash budget
16. Ratio analysis

C. Prepare a financial analysis model that incorporates many of the problems and models already prepared above, including written analysis

D. Print out and discuss information obtained from internet research

### Lab Content

Not applicable.

### Special Facilities and/or Equipment

A. Access to a computer lab and Excel software.

B. When taught as an online distance learning section, students and faculty need ongoing and continuous internet and email access.

### Method(s) of Evaluation

Methods of Evaluation may include but are not limited to the following:

- Midterm and final exams
- Computerized assignments using Excel spreadsheets to enter business transactions and prepare financial statements
- Computerized assignment using Excel spreadsheets to create general ledger, receivables and payable, payroll transactions, and bank reconciliation statement
- Computerized assignments using Excel spreadsheets to create various budgets
- Discussion posts

### Method(s) of Instruction

Methods of Instruction may include but are not limited to the following:

- Lecture
- Electronic discussions/chat
- Demonstration
Representative Text(s) and Other Materials

Types and/or Examples of Required Reading, Writing, and Outside of Class Assignments
A. Reading of internet articles and writing on accounting topics or accounting related current events and/or careers.
B. Written financial statement analysis accompanying various assignments.

Discipline(s)
Accounting