

**ROCHESTER COMMON COURSE OUTLINE** 

# Course discipline/number/title: ACCT 2237: Accounting and Business Information Technology

## CATALOG DESCRIPTION Α.

- 1. Credits: 3
- 2. Hours/Week: 3
- 3. Prerequisites (Course discipline/number): ACCT 2217
- 4. Other requirements: None
- 5. MnTC Goals (if any): NA
- Β. **COURSE DESCRIPTION:** : This course covers the basic structure of integrated computerized accounting software. This software will perform basic accounting functions including general ledger, accounts receivable, accounts payable, payroll entries, depreciation, journal entries, and financial statements and analysis. Additionally, there is a continuation to creating and enhancing worksheets and charts using spreadsheet software.

#### C. DATE LAST REVISED (Month, year): May, 2023

#### D. **OUTLINE OF MAJOR CONTENT AREAS:**

- 1. Accounting cycles (manual and computerized)
- 2. Customer and revenue cycle
- 3. Vendor and purchasing cycle
- 4. Employee and payroll transactions
- 5. Journal entries (adjusting and closing)
- 6. Accounting information (analysis, printing and transfer)
- 7. Forms and reports (customization)
- 8. Formulas and functions of spreadsheet software
- 9. Standards of ethical conduct for accountants

## LEARNING OUTCOMES (GENERAL): The student will be able to: Ε.

- Explain how an accounting information system is used within a business. 1.
- Use general ledger software to summarize and report company's results. 2.
- 3. Prepare transactions for service and merchandising businesses within a computerized system.
- 4. Maintain customer and vendor information using accounting software.
- 5. Understand terminology of computerized accounting.
- 6. Create spreadsheet and data analytics reports to improve time efficiency when calculating and reporting financial information.
- 7. Analyze accounting information for reasonableness and to make business decisions.
- 8. Describe ethical conduct for accountants and business managers.
- 9. Prepare financial and nonfinancial reports using presentation software.
- 10. Use course management software to manage files.

### F. LEARNING OUTCOMES (MNTC): NA

- G. METHODS FOR EVALUATION OF STUDENT LEARNING: Methods may include but are not limited to:
  - 1. Daily assignments
  - 2. Written tests
  - 3. Written homework
  - 4. Group activities
  - 5. Case Studies
- Н. RCTC CORE OUTCOME(S). This course contributes to meeting the following RCTC Core Outcome(s): Critical Thinking. Students will think systematically and explore information thoroughly before accepting or formulating a position or conclusion.

#### SPECIAL INFORMATION (if any): None I.