

LEEWARD COMMUNITY COLLEGE
Business Technology Division
Course Syllabus - FALL 2004
ACC 155 - Using Spreadsheets In Accounting (3 credits)

Instructor: Mr. Michael Fujita, Assistant Professor
Office Hours: MW 11:50 – 12:50, F 11:50 – 12:20, TR 10:15-11:30
Office Location: BE-208
Contact Information: (808) 455-0422, fujitam@hawaii.edu, www.ilearnacc.com

Catalog Course Description:

A hands-on accounting course designed to help students apply the knowledge of the accounting process to a computerized environment using an electronic spreadsheet. This course fulfills a requirement for the Accounting A.A.S. program, and may also be used as an elective for the Liberal Arts A.A. program.

Co-requisites:

N/A

Prerequisites:

ACC 125 with a grade of C or better, or ACC 202 or concurrent; and BUS 101 or OAT 136 with a grade of C or better; or equivalent or instructor approval.

Recommended Preparations:

N/A

Textbooks:

Excel Accounting by Carol Yacht and Michael Fujita. ISBN 0-07-298781-2.

Materials:

- Calculator
- USB flash drive or 10-3 ½" High Density Diskettes (formatted for DOS).

Student Learning Outcomes:

Upon completion of Accounting 155 the student shall be able to do the following at a minimum of 70% proficiency.

- 1 Outline accounting cycle
- 2 Identify windows terminology
- 3 Open spreadsheet program
- 4 Record business transactions
- 5 Calculate account balances
- 6 Prepare accounting worksheet
- 7 Adjust account balances

- 8 Complete adjusted trial balance
- 9 Estimate bad debts
- 10 Analyze uncollectible accounts
- 11 Compute depreciation expense
- 12 Compare depreciation methods
- 13 Prepare payroll register
- 14 Analyze payroll register
- 15 Differentiate accounting systems
- 16 Identify accounting components
- 17 Prepare a tabular analysis
- 18 Prepare financial statements
- 19 Analyze bad debts
- 20 Prepare purchases journal
- 21 Analyze aging of accounts receivable
- 22 Prepare partnership allocations
- 23 Prepare statement of cash flows
- 24 Analyze inventory cost flows
- 25 Prepare amortization schedule

Grading Policy:

<u>Activity</u>	<u>Points</u>	<u>Percentage</u>	<u>Grading Scale</u>
Exercises	300	30%	Above 899A
End-of-chapter questions	200	20%	800-899B
Case problems	400	40%	700-799C
Internet Activities	100	10%	600-699D
Total	1,000	100%	Below 600F

It is the policy of Leeward Community College to not offer the N grade.

Student with Disabilities Statement:

Leeward Community College abides by Section 504 of the Rehabilitation Act of 1973 and the Americans with Disabilities Act of 1990, which stipulate that no student shall be denied the benefits of an education "solely by reason of a handicap." Students with documented disabilities who believe that they may need accommodations in this class are encouraged to contact the Coordinator of the KAKO'O 'IKE (KI) program as soon as possible to ensure that such accommodations are implemented in a timely fashion. The KI office is located in L-208, across from the elevator in the library building or call for information at 455-0421.

NOTES:

1. Exercises: **Late homework will not be accepted for any reason.** Students will be allowed to throw out their lowest homework since extra homework assignments are built into the course. The importance of doing these exercises cannot be overemphasized. In accounting; much of the learning comes from DOING.

2. End-of-chapter questions: The questions must be completed by the beginning of the class period on the scheduled due date. Any project turned in more than 10 minutes after the beginning of the class period will be considered late. The questions will be collected at random unannounced intervals. Late questions will not be accepted for any reason.
3. Case Problems: The problems must be completed by the end of the class period on the scheduled due date. Any problems turned in after the end of the class period will be considered late. Late work will be **penalized 20 points per day**. Projects will be graded based on accuracy.
4. Internet Activities: Internet activities will be assigned at random unannounced intervals. Late assignments will not be accepted.
5. If you have less than 300 points on this date (check the internet for your current score), please see the instructor to examine your options. The instructor will not automatically drop students after two absences; you must initiate all drops and process the forms. If you do not, you will receive the appropriate grade for the class.
6. Academic honesty: No student may give or receive help from another during examinations, quizzes, or other graded work; may not hand in, or cause to be handed in another's work as his/her own, nor engage in plagiarism. Failure to adhere to these standards may result in the receipt of the grade of "F" for the assignment and/or the course.
7. If you are having difficulty, get help as soon as possible! (Not being able to understand the homework before class means **you are having difficulty!**) Since learning is sequential in accounting, you cannot afford to fall behind. A lot of help is available but **you** must seek it.
 - a) Even if you are behind, **do not miss the next class**.
 - b) Form study groups or talk to your classmates for help.
 - c) Take advantage of the instructor's office hours or call for an appointment if you cannot meet at posted hours. Ask for special methods on studying accounting.

Maximum learning will take place if you are an active participant in the class (i.e. completing the reading and homework assignments on time, and discussing and questioning the work covered). **ALSO, ALLOTING ENOUGH TIME FOR STUDY IS CRUCIAL TO YOUR SUCCESS.** Six (6) hours per week **OUTSIDE** of class is the **MINIMUM** required study time for this class.