Miami Dade College

Course Description
ACG2450 | Microcomputers in Accounting| 1.00 - 3.00 credits
Accounting application of electronic data processing including the preparation interpretation and use of computer information in financial decision making. Pre-/Co-requisite: ACG2001 or ACG2021, Special fee (1-3 hr. lecture)

Course Competencies:
Competency 1: The student will demonstrate basic knowledge of computerized accounting systems by:
1. Differentiating between manual and computerized systems
2. Listing the characteristics of an efficient computerized system
3. Identifying the different accounting packages available in the market

Competency 2: The student will demonstrate knowledge of basic operations of a computerized accounting software package by:
1. Identifying the levels of operations of the software package
2. Opening a company file
3. Making a backup copy of a company file
4. Restoring a backup of a company file

Competency 3: The student will demonstrate proficiency in entering bills, paying bills, and writing checks by:
1. Identifying the system default accounts for vendors
2. Updating the vendor list
3. Recording cash purchases and purchases on account
4. Processing credit memos
5. Generating and reviewing vendor-related reports

Competency 4: The student will demonstrate proficiency in creating invoices, receiving and recording payments, entering cash sales, and making deposits by:
1. Identifying the system default accounts for customers
2. Updating the customer job list
3. Recording cash sales and sales on account
4. Recording collection of accounts receivable
5. Recording deposits
6. Generating and analyzing customer-related reports

Competency 5: The student will demonstrate knowledge of period ending procedures by:
1. Updating the chart of accounts list
2. Recording adjustment entries
3. Viewing the effects of period-ending adjustments on the trial balance
4. Displaying and printing period-end reports
5. Generating and reviewing financial statements

Competency 6: The student will demonstrate knowledge of the inventory system by:
1. Identifying the two inventory systems
2. Updating the inventory list
3. Recording purchases of inventory items
4. Identifying transactions requiring sales tax
5. Processing sales discounts

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6. Recording adjustments to inventory items
7. Recording payment of sales tax
8. Displaying and reviewing inventory-related reports

Competency 7: The student will demonstrate proficiency in setting a new company by:
1. Analyzing the company data
2. Creating a new company file
3. Customizing and updating the chart of accounts
4. Adjusting the new company file to follow the accrual basis of accounting
5. Updating customer and vendor lists and setting up payment terms
6. Entering opening balances
7. Generating and reviewing accounting and financial reports

Competency 8: The student will demonstrate proficiency in payroll setup and processing by:
1. Reviewing payroll data
2. Updating the chart of accounts for payroll
3. Updating the employee list
4. Recording payments of payroll taxes
5. Displaying and reviewing payroll-related reports

Competency 9: The student will demonstrate proficiency in processing bank related transactions by:
1. Transferring funds between accounts
2. Reconciling cash accounts
3. Entering and paying credit card charges
4. Generating banking-related reports

Competency 10: The student will demonstrate knowledge of job and time tracking by:
1. Creating new job records
2. Recording and allocating payroll incurred for a specific job
3. Recording and allocating services incurred for a specific job
4. Setting up time tracking
5. Tracking employee time for each job
6. Creating invoices
7. Generating job and time tracking reports

Competency 11: The student will demonstrate proficiency in customizing company files by:
1. Customizing and formatting company reports
2. Exporting reports into spreadsheet formats
3. Creating, viewing, and printing graphs
4. Exporting reports into word processing format
5. Creating templates for frequently used transaction forms

Learning Outcomes:
- Use quantitative analytical skills to evaluate and process numerical data
- Solve problems using critical and creative thinking and scientific reasoning
- Formulate strategies to locate, evaluate, and apply information