

**INTERAMERICAN UNIVERSITY OF PUERTO RICO  
METROPOLITAN CAMPUS  
BUSINESS FACULTY  
SUBGRADUATE DEPARTMENT  
ACCOUNTING DEPARTMENT**

**SYLLABUS**

**I. GENERAL INFORMATION**

Course Title	:	COMPUTERIZED SYSTEMS APPLIED TO ACCOUNTING
Code and Number	:	ACCT 3030
Credits	:	Three (3)
Requirement	:	GEIC 1010 and ACCT 3061
Academic Term	:	
Instructor	:	
Office Location and Hours	:	
Office Telephone	:	
Email	:	

**II. DESCRIPTION**

Application of computer programs used in the processes of accumulation, analysis, interpretation, synthesis and communication of accounting information. **Ethical values** and the use of technology are incorporated. Requirement: GEIC 1010 and ACCT 3061.

**III. PROGRAM LEARNING OUTCOMES**

**IV. OBJECTIVES**

It is expected that at the end of the course, the student will be able to:

1. Know the importance of a computerized accounting information system.
2. Use a computer program for the creation of a company's accounting information system.
3. Use other computer programs applicable in the development and communication of accounting information.

**V. CONTENT**

- A. Manual versus computerized accounting information systems
  1. Basics Concepts
  2. Nature and purpose of especial journals.
  3. Nature and purpose of the Major General's subsidiaries.
- B. Electronic spreadsheet program
  1. Practice exercises to use the most common commands in an electronic worksheet
  2. Create the following worksheets:
    - a. Payroll
    - b. Income and expenditure projections
    - c. Presupuestos y proyecciones
- C. Accounting Program
  1. Discussion of instructions for using a computerized accounting program in a service and buying and selling company

2. Instructions for creating:
  - a. the business
  - b. clients
  - c. Sellers
  - d. employees
3. Transaction Log:
  - a. sales
  - b. expense
  - c. Payroll
  - d. Settings
4. Preparar estados financieros
5. Proceso de cierre

## VI. LEARNING ACTIVITIES

- A. Conferences
- B. Analysis of exercises, problems and cases
- C. Group and individual work
- D. Projects
- E. Internet Search

## VII. EVALUATION

	Punctuation	%Final Note
Two partial exams**	200	31.25%
Works	240	37.50%
Projects and forums	<u>200</u>	<u>31.25%</u>
Total.....	<b>640</b>	100%

Final note: 100-90% A; 89-80% B; 79-70% C; 69-60% D; 59 – 0% F

## VIII. SPECIAL NOTES

### 1. Auxiliary services or special needs

All students who require auxiliary services or special assistance must request them at the beginning of the course or as soon as they become aware that they need them, through the corresponding registry, in the Office of the Coordinator of services for students with disabilities, Dr. María de los Ángeles Cabello. She is located in the Counseling and Counseling Program, office 111, on the first floor of the John Will Harris building, extension 2306

### 2. Honesty, fraud, and plagiarism

Dishonesty, fraud, plagiarism and any other inappropriate behavior in relation to academic work constitutes major infractions sanctioned by the General Student Regulations. The major infractions, as stated in the General Student Regulations, may have as a consequence, suspension from the University for a definite period greater than one year or the permanent expulsion from the University, among other sanctions.

### 3. Use of electronic devices

Cellular telephones and any other electronic device that could interrupt the teaching and learning processes or alter the environment leading to academic excellence will be deactivated. Any urgent

situation will be dealt with, as appropriate. The handling of electronic devices that allow students to access, store or send data during evaluations or examinations is prohibited

#### 4. Compliance with the Provisions of Title IX

The Federal Higher Education Act, as amended, prohibits discrimination because of sex in any academic, educational, extracurricular, and athletic activity or in any other program or function, sponsored or controlled by a higher education institution, whether or not it is conducted within or outside the property of the institution, if the institution receives federal funds.

In harmony with the current federal regulation, in our academic unit an Assistant Coordinator of Title IX has been designated to offer assistance and orientation in relation to any alleged incident constituting discrimination because of sex or gender, sexual harassment or sexual aggression. The Assistant Coordinator Sr. George Rivera can be reached by phone at extension 2262 o 2147, or by e-mail griverar@metro.inter.edu.

The Normative Document titled **Norms and Procedures to Deal with Alleged Violations of the Provisions of Title IX** is the document that contains the institutional rules to direct any complaint that appears to be this type of allegation. This document is available in the Web site of Inter American University of Puerto Rico ([www.inter.edu](http://www.inter.edu)).

## IX. EDUCATIONAL RESOURCES

### Textbook:

Yacht, C., Lowenkron M., (2021). *Computer accounting with QuickBooks Online, 2021* (3th. ed.). New York: McGraw Hill.

## X. BIBLIOGRAPHY (OR REFERENCES)

Alexander, M., & Kusleika, D. (2016). *101 Ready-to-use Excel formulas*. New Jersey: Wiley.

Blackwood, N. (2014). *Advanced Excel reporting for management accountants*. New Jersey: Wiley.

Edmonds, T., Edmonds, C., McNair, F., & Olds, P. (2022). *Fundamental financial accounting concepts*. (9th. ed.). New York: McGraw Hill.

Kimmel, P. D., Weygandt, J. T., & Kieso, D. E. (2021). *Financial accounting: Tools for business decision making*. (11th. ed.). New Jersey: Wiley.

Klooster, D. A., Allen, W., & Owen, G. (2015). *Integrated accounting*. (8th. ed.). Mason, Ohio: Cengage Learning.

Mayes, Timothy (2021) *Financial Analysis with Microsoft Excel*. (9<sup>th</sup>, ed.) Cengage Learning

Odnoha, Andre. (2011). *Excel 2010 financials cookbook [electronic resource]: powerful techniques for financial organization, analysis, and presentation in Microsoft Excel*. Packt Pub.

Warren, C. S., Reeve, J., & Duchac, J. (2018). *Financial accounting*. (27th. ed.). Mason, Ohio: Cengage Learning.

Warren, C.S., Jones, J.P., & Tayler W.B. (2023) *Financial & Managerial Accounting* (16<sup>th</sup> Ed.). Cengage Learning.

Weygandt, J. J., Kieso, D. E., & Kimmel, P. D. (2020). *Financial accounting*. (14th. ed.). New Jersey: Wiley.

### **Magazines**

The Journal of Accountancy (American Institute of CPAs)  
The Accounting Review (American Accounting Association)  
The National Tax Journal (National Tax Association)  
The Journal of Accounting and Taxation (Academic Journals)  
Strategic Finance (Institute of Management Accountants)

### **Electronic resources**

Accounting Software  
[www.bqe.com](http://www.bqe.com)

American Accounting Association  
[www.aaa.edu.org](http://www.aaa.edu.org)

American Institute of Certified Public Accountants  
<http://www.aicpa.org>

Colegio de Contadores Públicos de Puerto Rico  
<http://www.colegiocpa.com>

Departamento de Hacienda de Puerto Rico  
<http://www.hacienda.gobierno.pr>

Financial Accounting Standards Board  
<http://www.fasb.org>

Small Business Accounting Software Sage 50 Accounting (Formerly Peachtree Accounting)  
<http://na.sage.com/us/sage-50-accounting/>

Securities and Exchange Commission  
<http://www.sec.gov>

The Institute of Management Accountants  
<http://www.imanet.org>

Wall Street Journal  
[www.wsj.com](http://www.wsj.com)

### **Databases**

Sistema de Centros de Acceso a la Información (CAI)  
<http://cai.inter.edu>

Catálogo en línea (Unicorn): <http://cai.inter.edu>; no requiere contraseña

E-brary: <http://site.ebrary.com/>. EBSCOhost (Academic Search Premier)

Netlibrary: <http://www.netlibrary.com>

Research Libraries - <http://www.umi.com/proquest> Wilson Web. <http://br.inter.edu> caibases de datos

Digital Curriculum. (<http://www.digitalcurriculum.com>)

PROQUEST. <http://www.umi.com/proquest>

BUSINESS ADMINISTRATION

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