

# ACC 211: Computer Based Financial Accounting

*Credit Hours: 3*  
*Lecture Hours: 48*

## **Course Objective:**

This course aims to provide the students with a practical understanding of the computer and data processing system, with special focus on use of MS Excel and other accounting software packages for Accounting and information processing.

## **Course Description:**

This course provides overview of computer and data processing system, information system and its components, information system resources, understanding of computer and financial application including accounting software packages. It also provides basic ideas of enterprise resource planning (ERP) and e-commerce. Examination under this subject will be computer based.

## **Course Details**

### **Unit 1: Introduction**

**LH5**

- Introduction to computer and basic terminologies relating to computer,
- basic understanding of data processing and information processing and computer applications and commercial office automation

### **Unit 2: Accounting through MS Excel**

**LH10**

- An overview of MS Excel and possible uses of MS excel in accounting.
- Different ways by which MS excel can help in financial accounting and reporting.
- Data validation, Data filter, Charts, What if analysis, protecting Worksheet, Functions and formulas, conditional formatting
- Making decision using Excel, Pivot tables, Graphs etc.

### **Using Formatting and Functions**

- Applying Formatting to Numbers
  - Creating Custom Number Formats
  - Applying Conditional Formatting
  - Using Formulas in Conditional Formats
  - Absolute and Relative References
  - Naming a Range
  - Using a Named Range in a Formula
  - Using Lookup Functions
  - IF Functions
  - Other relevant functions

### **Working with Data**

- Validating Data Entries
- Sorting Data
- Subtotaling and Outlining Data
- Extracting Data with Filters
- Using Advanced Filters

### **Analyzing Data**

- Creating PivotChart
- Using Pivot Table
- Managing Pivot Table
- Using Charts and Trend lines

### **Using Templates and Workbooks**

- Applying a Template
- Using a Template
- Creating a New Template
- Editing a Template
- Linking Between Workbooks

### **Importing Data from Text Files and accounting software applications**

#### **Unit 3: Computerized Accounting**

**LH 15**

- Introduction to Financial application and Accounting Software packages,
- Uses and benefits of accounting software packages,
- overview about different types of Accounting Software,
- Practical knowledge about data entry,
- extraction of accounting information and financial reporting through accounting software packages.

#### **Unit 4: Basic MIS**

**LH5**

- Components of Management information system (MIS),
- information system benefits,
- Need for MIS and characteristics of good MIS. ,
- Understanding the Business values of Information system
- The importance of change management in Information system success and failure.
- Managing Implementation

#### **Unit 5: Enterprise resource planning**

**LH5**

- Meaning/Definition of ERP
- Advantages and Disadvantages of ERP

#### **Unit 6: Skill Development**

**LH8**

- Prepare a project incorporating the use MS Excel for financial accounting and reporting.
- Practical exposure to the accounting software package.
- Project covering the stage from data entry to the extraction of financial statements from the accounting software package.

### **Reference books**

1. Turban, Rainer, Potter: *Introduction to Information Technology*, Wiley, 2000
2. P. K. Sinha, *Fundamental of Computers* ( B.P.B publication )
3. Steve Sagman, *MS- Office (For Windows)*
4. Busby, Michael and Russel A. Stultz: *Microsoft Office 2000*, BPB Publications