

**Pocahontas Area**

**ACC 311 - Computer Accounting (ACC-311 PO01E)  
(from ICCC Course Description Handbook – Spring 2024)**

**Course Department:** Business

**Last Date of Approval:** Fall 2022  
  
**3** **Credits**  
**Total Lecture Hours:** 45  
**Total Lab Hours:** 0  
**Total Clinical Hours:** 0  
**Total Work-Based Experience Hours:** 0  
  
**Course Description:**  
This course will provide students with experience utilizing the computer in maintaining accounting records, making management decisions, and processing common business applications with a primary focus on the general ledger package. Simulation of business and its activities are processed through the entire accounting cycle culminating in the various accounting reports.

**Prerequisites:** [ACC 111 - Introduction to Accounting](https://catalog.iowacentral.edu/preview_program.php?catoid=5&poid=810&returnto=235#tt1276) or [ACC 142 - Financial Accounting](https://catalog.iowacentral.edu/preview_program.php?catoid=5&poid=810&returnto=235#tt1112)  
**Mode(s) of Instruction:** Traditional/face-to-face, and/or online  
  
**Credit for Prior Learning:** There are no Credit for Prior Learning opportunities for this course.  
  
**Course Fees:** ~~Testing Charge: $115.00~~ **(not applicable at PAC)**  
  
**Common Course Assessment(s):** The Intuit QuickBooks Online Certified User Exam assesses comprehension of the entire QuickBooks Online software program. This exam uses multiple choice, matching, and application-based questions to assess knowledge of the program. A minimum score of 70% is required to pass the exam and become certified.

***Projects from the QuickBooks Online Comprehensive Textbook will be used as the final exam at PAC***

**Student Learning Outcomes and Objectives:**

1. Students will conceptualize accounting as an information cycle
   1. Enter transactions into a computerized accounting information system
   2. Understand the effect of a computerized transaction on the accounting equation and be able to fix mistakes and errors
   3. Account for payroll, cash and internal control
   4. Analyze job costing from initially creating an estimate to job completion
2. Students will differentiate accounting for merchandising from the buyer and seller perspectives
   1. Maintain inventory records including tracking profit from cost to sales
   2. Manage Accounts Payable and Accounts Receivable transactions in computerized software systems
3. Students will explain and differentiate multiple software programs as accounting information systems.
   1. Understand a business’s file in the cloud system, on a hard drive, and in an app on a smart phone
   2. Assist a business in determining the software program best suited for their needs