Karatina University

School of Business

John Karuitha

Monday, March 14, 2022

BBM 450: PRACTICAL ACCOUNTING DATA PROCESSING

COURSE PURPOSE

To introduce students to methods for finding, transferring and processing existing data sources. The course emphasizes practical approaches to pre-statistical data processing and analysis with statistical software on a PC with a MS Windows operating system, work very similarly.

COURSE LEARNING OUTCOMES

  i. Convert a raw data set to an analytic data set.
 ii. Manipulate variety of existing data resources potentially useful in accounting systems
iii. Use existing data conversion in software.
 iv. Utilize complex sampling and data processing designs.

COURSE CONTENT

1. Introduction to accounting information processing concepts.

2. Accounting information systems development and management.

3. Application of information systems in accounting reports.

4. Accounting software and end-user software.

5. Practical with latest Accounting packages.

   - Ms Excel- Beginner to Advanced.
   - Quick books (supplemented by GNU Cash).

MODE OF DELIVERY OF THE COURSE

The course will be delivered using physical and on-line lectures and discussions based on case studies and presentations by students.

INSTRUCTIONAL MATERIALS/ EQUIPMENT

- Audio-visual devices.
- Ms Excel Software.
- GNU Cash Software.
- computers/internet services.
- journals, newspapers.
- chalk/pens and white boards.
- flip charts.

About GNU Cash

GNU cash is an open source accounting software. Please search on the internet if you need to install the software. It is available for free.

COURSE ASSESSMENT

The course will be assessed using 3 practical continuous assessment tests, 1 project-based class assignment and 1 final exam, as shown in Table 1 below. Note that all assessments will be practical. I will especially put emphasis on Ms Excel as it is a core tool for accountants

useful texts for the course include Proctor (2004), Mayes (2020), Hall (2015), as well as the numerous resources available for free online.

Table 1: Course Evaluation

Assessment	Contribution
CAT 1: Practical	5%
CAT 2: Practical	5%
CAT 3: Sit in: Practical	10%
CAT 4: Group Presentations	10%
Final Practical Examination	70%
TOTAL	100%

Class Times

We shall hold the class between 8.00 am and 11.00 am in the business school computer lab.

Contacts

You can reach me on `jkaruitha@karu.ac.ke`.

References

Hall, James A. 2015. *Accounting Information Systems*. Cengage Learning.

Mayes, Timothy R. 2020. *Financial Analysis with Microsoft Excel*. Cengage Learning.

Proctor, K Scott. 2004. *Building Financial Models with Microsoft Excel: A Guide for Business Professionals*. Vol. 269. John Wiley & Sons.