ACCT-626: COMPUTERIZED ACCOUNTING

Effective Term
Fall 2024

BOT Approval Date
11/09/2023

Discipline
ACCT - Accounting/Bookkeeping

Course Number
626

Course Title
Computerized Accounting

Short Title
Computer Accounting

Credit Status (CB 04)
D - Credit - Degree applicable

Units

Lecture Units
3.00

Total Units
3.00

Hours

Lecture Contact Hours
48-54

Out of Class Hours Lecture
96-108

Total Contact Hours
48 - 54

Total Out of Class Hours
96 - 108

Total Student Learning Hours
144 - 162

Distance Education
Yes

Distance Education

Distance Education Type
Both Fully Online and Hybrid Online

Fully Online Delivery Requirements:
a. Students must be notified via the college schedule of classes and the syllabus for the class if proctored tests are required for this course
b. Any planned face-to-face meetings, such as an orientation or study session, must be optional

c. The MSJC curriculum committee requires the use of accessible, asynchronous discussion as a component of every fully online course

Are you using publisher content?

No

Regular Substantive Interaction

Instructor-to-student, student-to-student, and student-to-content contact shall be distributed in a manner that will ensure regular substantive interaction (RSI) is maintained not only weekly but also for the duration of the course. Instructor interactions should be equivalent in time, quality and consistency to the engagement students would receive in a face-to-face course—for example, through announcements, discussion participation, personalized feedback, video messages, or other instructional communications. Instructors are expected to be responsive to student inquiries within a 24-72 hour time frame excluding holidays. RSI will be maintained through a variety of methods: • Orientation - Students must be oriented to the online and face-to-face portions at the start of the course. • Announcements - Announcements using the course management system must be posted at least weekly to keep students current on course events, due dates, materials, etc. • Discussion Forums - Content-related discussion forums within the designated CMS will include appropriate instructor participation and will be initiated and maintained, with timely feedback provided. Instructors are required to monitor the discussions and related activities to provide guidance and direction. Open-ended discussion boards may be used to further learning and interaction. • MSJC Communication – Instructor will use MSJC-administered communication tools (such as email or the designated CMS communication tools) to regularly communicate with and provide ease of access to students. • Timely Feedback - Timely feedback on student work will be provided by the instructor, which may include comments and/or rubrics, within the Grades area of the designated CMS. • Scheduled Meetings – Hybrid and synchronous courses will meet at regularly scheduled times. ADA Compliance - All course interactions and content must be designed with accessibility in mind and meet ADA requirements.

Catalog Description

This course covers accounting principles and procedures using a computerized accounting system, Sage 50. The focus is on hands-on processing of business and accounting transactions, generating reports, and analyzing and interpreting information throughout the accounting cycle for service and merchandising businesses.

Requisites

Pre or corequisite(s)

Prerequisite or corequisite(s) (must be taken simultaneously if not taken before)
ACCT-124 (with a grade of C or better).

Codes

TOP Code (CB 03)

0502.00* - *Accounting

CIP Code

52.0301 - Accounting.

Repeatability Code

No

Grading Option

Letter grade OR P/NP

Learning Objectives

Learning Objectives

Learning Objective
1. Research, compare and contrast Sage 50 features and use against other commercially available software packages in the accounting industry.
2. Explain, differentiate and assess accounting theory and procedures in a manual system with those of a computerized system, including diverse interpretations of the outcome.
3. Analyze vendor, customer, employee, job cost, time and billing, inventory and other accounting transactions to determine the appropriate module and entering sequence in Sage 50.

4. Construct companies in a computerized accounting system including initial settings and defaults for general ledger, customers, vendors and inventory items.
5. Differentiate between accounts receivable and accounts payable transactions in a computerized accounting system.
6. Evaluate and explore the processing and maintenance of inventory in a computerized accounting system including tracking of items, maintenance, costing, adjustments, security and internal controls.
7. Collect, analyze and process payroll through a computerized accounting system including employee information, tax withholdings, payroll taxes and paychecks.
8. Prepare and evaluate typical accounting documents and financial statements generated through a computerized accounting systems including assessing the drill-down features.
9. Conclude the accounting cycle utilizing a computerized system including processing end-of-period adjusting entries, closing the fiscal year and changing the accounting period.
10. Consider and address the legal and ethical implications and ramifications inherent in a computerized accounting system, including professional accounting responsibility.
11. Examine issues related to racial and cultural diversity, inclusion, accessibility, and potential inequities or bias as it pertains to a computerized accounting system.

Learning Outcome Information

Course Learning Outcomes

Learning Outcome
1. Students will demonstrate understanding of how accounting theory applies to a computerized accounting system.
2. Student will analyze and determine the appropriate computerized accounting module to utilize to record accounting transactions.
3. Students will consider issues of inclusion, diversity, equity, and accessibility as they relate to computerized accounting in the business environment.

Program Learning Outcomes

Learning Outcome
1. Students will analyze data to determine relevant information needed to produce reports, visual presentation and other business documents.
2. Students will communicate effectively through appropriate modes of communication (listening, speaking, reading writing) as they pertain to the business environment with emphasis on the use of computer technology.
3. Students will identify and solve business problems, assess results, and determine alternative courses of action.

Institutional Learning Outcomes

Communication: The student will effectively express and exchange ideas through listening, speaking, reading, writing, visual works, and other modes of interpersonal expression.
Critical Thinking: The student will analyze problems, gather and synthesize relevant information, evaluate ideas, information, and evaluate alternative points of view to create, innovate and implement effective solutions.
Information and Technology Literacy: The student will access, interpret, evaluate, and apply relevant information sources and digital media effectively, and in an ethical and legal manner.
Civic
Personal
and Professional Responsibility

Content

Course Lecture Content

1. Introduction and Role of Sage 50 Computerized Accounting System in Business
    a. What is a computerized accounting system
    b. Differences between cost, versions and competitors
    c. Differences between manual accounting procedures and computerized accounting procedures
    d. Relate accounting theory to computerized accounting
    e. Backup, restore and save data
    f. Operate drop-down lists, lockup fields, status bar, menu and navigation aids

   g. Responsible reporting and use
   h. Legal and ethical issues in computerized accounting systems
   i. Impact of diversity, equity and inclusion in system processes and reporting
   j. Accessibility issues in computerized accounting systems
2. Vendor Transactions
   a. Maintain vendor accounts
   b. Explore accounts payable tasks
   c. Enter and post purchase orders, vendor invoices and vendor payments
   d. Print check and/or online payment system
   e. Display vendor ledgers and reports
3. Customer Transactions
   a. Maintain customer accounts
   b. Explore accounts receivable tasks
   c. Enter and post sales orders, sales invoices and customer payments
   d. Display customer ledgers and reports
4. Employee Transactions
   a. Maintain employee records
   b. Record default information for payroll
   c. Enter payroll, employee tax withholding and payroll taxes
   d. Process paychecks
   e. Display and review payroll reports
5. General Ledger, Inventory and Internal Control
   a. Maintain chart of accounts
   b. Record and post a general journal entry
   c. Maintain a perpetual inventory system
   d. Set up an inventory item
   e. Enter and post inventory purchases, inventory sales and inventory adjustments
   f. Security and internal controls
   g. Display the audit trail report and find transaction report
6. Job Cost
   a. Maintain job records
   b. Explore job costing and purchasing
   c. Explore job costing and sales
   d. Explore job costing and payroll
   e. Display job cost reports
7. Financial Statements
   a. Explore financial statement reporting
   b. Drill down to original entry
   c. Print and/or export reports
8. Time and Billing
   a. Use time and billing
   b. Features for equitable time and billing
   c. Display time and billing reports
   d. Reporting of time and billing
9. Setting Up and Maintaining Accounting Records for Service Businesses
   a. Enter beginning balances for chart of accounts
   b. Record and post deposits, checks, ATMs and EFTs
   c. Complete account reconciliation

   d. Edit journal transactions
   e. Enter and post cash receipts and cash disbursements journals
   f. Explore reports for service businesses
10. Complete Quarterly Activities and Closing Fiscal Year
   a. Define the general ledger system
   b. Review the unadjusted trial balance
   c. Enter and post end-of-quarter adjusting entries
   d. Review the adjusted trial balance and generate financial statement
   e. Close the fiscal year
   f. Review the post-closing trial balance
   g. Change accounting periods
11. Vendors and Purchases
   a. Set up company information for a merchandising business
   b. Set up vendor and inventory defaults
   c. Enter general ledger information
   d. Enter accounts payable information
   e. Enter inventory information
   f. Process inventory management
   g. Use average cost
   h. Record and post purchases and vendor payment transactions
   i. Review vendor and purchases reports
12. Customers and Sales
   a. Set up customer and sales defaults
   b. Set up sales tax information
   c. Enter accounts receivable information
   d. Enter sales information
   e. Process and compare cash sales and credit sales
   f. Record and post sales and customer receipt transactions
   g. Review customer, sales and sales tax reports
13. Inventory and Services
   a. Explore inventory cost methods
   b. Enter different types of inventory items
   c. Enter inventory maintenance information
   d. Enter inventory adjustments
   e. Review inventory reports
14. Payroll and Employees
   a. Complete the payroll setup wizard
   b. Enter employee and employer default information
   c. Maintain records for a racial and culturally diverse employee workforce
   d. Explore legal and ethical issues relating to payroll and employees
   e. Review security, confidentiality and internal controls
15. Customizing Forms
   a. Define, customize and edit forms
   b. Use design tools
   c. Use the financial statement wizard
16. Import and Export
   a. Features of import and export in a computerized accounting system
   b. Import accounting information to a new company

c. Convert from one system to another
d. Save file as comma separated value file and as text file

Methods of Instruction

Method

Discussion

Integration

Discussions as a class, or in smaller groups will be used to encourage students to exchange ideas, findings and comprehension of course material in a learning environment where students feel safe and respected expressing differing views. For example, students will be able to discuss issues related to racial and cultural diversity, inclusion, accessibility, and potential inequities or bias as it pertains to a computerized accounting system. Through discussion, students will examine and assess the impact these issues pose to the quality and performance of a computerized accounting system. Additionally, discussion will provide opportunities to exchange ideas and formulate control procedures to mitigate perceived biases and to promote diversity, inclusion and equity in the use of a computerized accounting system. The instructor will participate in the small group or class discussions and respond to student questions as needed.

DE Adaptations for MOI

The DE adaptation will take place using the available CMS tools. For instance, asynchronous discussions can be done using the discussion boards in the CMS and synchronous discussions can be done via accessible video conferencing tools. Instructor will make comments to further the discussion or make corrections and/or post a summary of the interactions. This will provide the opportunity to infuse the instructor’s perspective to the discussions and facilitate student learning. All online discussions will meet accessibility standards.

Method

Lecture

Integration

Lecture will be used to compare and contrast fundamental differences between manual and computerized accounting systems in the recording of business transactions including accounts payable, accounts receivable, job costing, time and billing, and inventory. Additionally, lecture will provide the opportunity to infuse and connect accounting theory in the study of computerized accounting systems.

DE Adaptations for MOI

Online lectures will consist of accessible instructor-prepared materials including captioned lecture videos, text-based lectures, adapted PowerPoint presentations, and links to web pages, delivered through CMS, which deal with computerized accounting theory and systems. Lectures may also incorporate supplemental materials available through MSJC Library or other online resources. All lecture materials and delivery methods will meet accessibility requirements.

Method

Activity

Integration

Activities will be used to cover computerized accounting system concepts and procedures applied to the recording of accounting transactions, including determining the appropriate module and entering sequence. Examples include vendor, customer, employee, general ledger, inventory and job cost transactions.

DE Adaptations for MOI

The available CMS learning tools will be used to deliver activities. For example, activities will be completed using the discussion boards in the CMS. Activities can also be delivered by providing links to online resources, sharing recorded video or slide presentations. All material will meet accessibility requirements. Instructor feedback can be posted in the gradebook comments and/or in the discussions within a timely manner.

Method

Projects

Integration

Projects will be used to explore, discuss and process business and accounting transactions from the initial set-up to the close of the fiscal year including generating financial statements and reports for service and merchandising businesses in accordance with course objectives.

DE Adaptations for MOI

The available CMS tools will be used to deliver projects for students to explore course concepts such as initial set-up to the close of the fiscal year transactions. For example, online students will be able to participate in group projects through collaboration tools such as Google Workspace, Microsoft Teams, or other platforms integrated into the CMS. Video conferencing tools can be used for meetings and discussions. Step-by-step guides and accessible video tutorials will be available to assist students in completing the projects. All materials and delivery methods will meet accessibility guidelines.

Methods of Evaluation

Method

Papers

Integration

Papers and reports will be used to measure competencies covered in course objectives. A sample topic could include critically identifying, interpreting and evaluating a computerized accounting system for inherent issues of inclusion, diversity, equity, and accessibility. Furthermore, papers will be use to address the legal and ethical ramifications of these inherent inequities and biases to determine professional accounting responsibility and the impact these issues pose to the quality and performance of a computerized accounting system. Papers and reports will be evaluated based on the student's ability to incorporate information from the course material, written composition and support for findings.

DE Adaptations for MOE

For the DE adaptation, students will be instructed to submit paper and report assignments using the available CMS assignment tools. Grading and feedback will be provided based on the instructor's grading feedback policy via the available CMS grade book tools. Additionally, the instructor will provide detailed comments on the student's work and suggestions for improvement. All materials used will meet accessibility requirements.

Method

Homework

Integration

Homework exercises will be used to determine the students' competencies in applying chapter and course objectives. For example, students will analyze and determine the appropriate computerized accounting module to utilize to record accounting transactions. Also, homework will be used to measure student understanding of the fundamental differences between manual and computerized accounting systems in recording business transaction including accounts payable, accounts receivable, job costing, time and billing, and inventory. The homework exercises will be evaluated on accuracy of solutions, demonstrated proficiency in problem solving and knowledge of subject matter including appropriate use of content and terminology.

DE Adaptations for MOE

For the DE adaptation, homework exercises will be done through the available CMS tools. Homework will be assigned, submitted, and graded through the course management system (CMS). For example, a link to a third-party publisher's content may be provided or the entire assignment can be embedded on the CMS. Grading and feedback will be provided based on the instructor's grading feedback policy via the available CMS grade book tools. All materials used will meet accessibility requirements.

Method

Exams/Tests

Integration

Exams will be used to assess and measure understanding of the how accounting theory applies to a computerized accounting system. Additionally, exams will be used to measure competency of fundamental computerized accounting system concepts and procedures applied to the recording of accounting transactions, including determining the appropriate module and entering sequence.

Exams/tests will include multiple type of assessments including multiple-choice, short-answer and/or essay questions. Exams will be evaluated on accuracy of solutions, demonstrated proficiency in problem solving and knowledge of subject matter including appropriate use of content and terminology.

DE Adaptations for MOE

Exams will be assigned, submitted, and graded through the CMS. For example, a link to a third-party publisher's content may be provided or the entire exam can be embedded on the CMS. Grading and feedback will be provided based on the instructor's grading feedback policy via the available CMS grade book tools. For auto-graded questions (ex: multiple choice questions), immediate feedback can be provided to students to reinforce learning through the CMS testing tools.

Method

Projects

Integration

Projects will be used to determine and measure students' competencies in processing business and accounting transactions from the initial set-up to the close of the fiscal year including generating financial statements and reports for service and merchandising businesses in accordance with course objectives. Projects will be evaluated based on accuracy of solutions, demonstrated proficiency in problem solving and knowledge of subject matter including appropriate use of content and terminology.

DE Adaptations for MOE

Projects will be assigned and submitted through the course management system (CMS). Instructions for completing and submitting the individual and/or group project will be posted in the assignment or group discussion area in the CMS. Finished projects will be posted within the group discussion area in the CMS, or presented via other conference tools. Grading and feedback will be provided based on the instructor's grading feedback policy via the available CMS grade book tools. Additionally, the instructor will provide detailed comments on the student's work and suggestions for improvement. All materials and delivery methods used will meet accessibility requirements.

Assignments

Assignment Type

Other

In-class and/or outside of class

Outside of class

Formative or Summative

Summative

Assignment

Solve the comprehensive problem for the merchandising business and the service business in your textbook that requires you to utilize a computerized accounting software system such as Sage 50 to analyze and process business and accounting transactions including sales, purchases, payroll, inventory and job costing. Determine the module that is appropriate for processing the transaction. When completed, backup your file and export to Excel the applicable reports that summarize the transactions recorded for the problem. This assignment will demonstrate your understanding and proficiency in problem solving and knowledge of subject matter including appropriate use of content and terminology. This assignment will be evaluated on the rubric developed by the instructor which includes accuracy of the calculations and information, completeness, and supporting data provided. You will receive detailed feedback and suggestions for improvement.

How assignment will be adapted in online format

The comprehensive problem will be submitted through a link in course management system (CMS). When completed, backup your file and export to Excel the applicable reports that summarize the transactions recorded for the project. Submit those reports using the link in the CMS. This assignment will be evaluated on the rubric developed by the instructor which includes accuracy of the calculations and information, completeness, and supporting data provided. You will receive detailed feedback and suggestions for improvement in the CMS grading tools.

Assignment Type
Writing

In-class and/or outside of class
In-class
Outside of class

Formative or Summative
Summative

Assignment
You can work individually or with a partner to research and critically identify, interpret and evaluate a computerized accounting system, such as Sage 50, for inherent issues of inclusion, diversity, equity, and accessibility. Also address the legal and ethical ramifications of these inherent inequities and biases to determine professional accounting responsibility and the impact these issues pose to the quality and performance of a computerized accounting system. You may want to focus your research to a specific area of accounting such as payroll or inventory. Summarize your findings in a written report to the company's owner. This paper will be evaluated on a rubric developed by the instructor including your ability to incorporate information from course material, written composition and support for your findings and conclusions.

How assignment will be adapted in online format
The research paper will be submitted through the course management system, along with any supporting documentation and files. Students are encouraged to contact instructor before, during and/or after the completion of the paper for individual guidance and feedback. Grading and feedback will be provided based on the instructor's grading feedback policy via the available CMS grade book tools. Students will receive detailed feedback and suggestions for improvement in the CMS grading tools.

Assignment Type
Reading

In-class and/or outside of class
In-class

Formative or Summative
Formative

Assignment
Read the section of the text on commercial accounting software packages. You may also visit the websites of these software packages and/or others. Focus your exploration on two parts. For part 1, summarize and describe features such as cost, versions and possible competitors. For part 2, analyze and describe the accessibility information provided by the manufacturer/company. What features have been added to the computerized accounting software to comply with accessibility requirements. In class be prepared to share your findings in a small group setting. Then be prepared to share your group findings with the class. This assignment will be evaluated on a rubric developed by the instructor including your ability to incorporate information from course material, written composition and support for your findings and conclusions. Students will receive detailed feedback and suggestions for improvement.

How assignment will be adapted in online format
Small group-discussion will take place within the CMS discussion board. Be prepared to share your findings and thoughts. This assignment will be evaluated on a rubric developed by the instructor including your ability to incorporate information from course material, written composition and support for your findings and conclusions. Grading and feedback will be provided based on the instructor's grading feedback policy via the available CMS grade book tools. Students will receive detailed feedback and suggestions for improvement in the CMS grading tools.

Course Materials

Textbooks
Yacht, Carol (2020). Computer Accounting with Sage 50 2019, 21st Edition McGraw-Hill. ISBN: 9781259917011

Class Size Information

Class Size

30

Class Size Category

F - Individualized, skills#based instruction/field practice 30

Diversity and Inclusion

Explain how diversity and inclusion(e.g., gender, culture/race, sexuality, etc.) is infused into the course.

Diversity and inclusion are infused throughout the course to create opportunities for students to develop new skills while acknowledging and honoring their existing knowledge base. For example:

• Learning objectives includes examining issues related to racial/cultural diversity, inclusion, accessibility, and potential inequities and bias as it pertains to a computerized accounting system.
Course learning outcomes includes an assessment for the above learning objective example.
• Course content moves the studying of a computerized accounting system beyond "the accounting" by incorporating the impact of diversity, inclusion and equity have on the system processes and reporting.
• Instruction includes discussion that incorporates a learning environment that allows all students to feel safe expressing their views and being respected as individuals and members of a group while discussing deferring views on issues related to racial and cultural diversity, inclusion, accessibility and potential inequities or bias as it pertains to computerized accounting. For example, students will explore inherent issues of inclusion, diversity, equity, and accessibility in computerized accounting systems, such as Sage 50. Also, instruction will provide the opportunity to address the legal and ethical ramifications of these inherent inequities and biases to determine professional accounting responsibility. As a class or in small groups, students will share their findings and express their views.
• Assignments area includes an assignment providing an opportunity for students to research inherent issues of inclusion, diversity, equity, and accessibility on a computerized accounting system. Furthermore, a focal point of the assignment is the studying of potential inequities and bias to determine professional accounting responsibility.

Describe how assignments, instruction, evaluation, course content, and interactions are contextualized for diverse learners promoting an equitable course.

Through a variety of teaching methods and materials, the course has been contextualized for diverse learners promoting an equitable course. For example:

• Assignments have been made more equitable by infusing flexibility and variety. For example, students have the flexibility to research a variety of manufacturers, including minority or women owned, to study the effects of diversity on a computerized accounting system. Flexibility and variety allow students to show what they have learned regardless of their academic strengths, background or familiarity with a particular assignment type. The greater diversity of content promotes an equitable course. Additionally, this assignment can be worked on with a partner. Teamwork infuses diversity of ideas and promotes an equitable course.

• Course content has been designed with equity in mind to ensure that all students have optimal conditions and opportunities to demonstrate their learning. First, content will be delivered in a variety of methods, including but not limited to, class or small group discussions, lecture, and audio-visual materials. Additionally, content will include videos, blogs, slide presentations, accessible and downloadable PDFs, and a variety of websites that feature real-life examples reflecting diverse viewpoints and backgrounds. Infusing variety promotes an equitable course by allowing students to work with their unique scheduling, technological, and personal needs, breaking barriers to access. Furthermore, course content will provide ample opportunities for students to explore inherent inequities and biases and the impact these issues pose to the quality and performance of a computerized accounting system, such as Sage 50. Students will share their findings in a small group setting. This facilitates and promotes an equitable course for diverse learners by allowing students to demonstrate and share their diverse learning.
• Evaluation methods in the course are designed to promote an equity by incorporating variety in the types of assessments. For example, papers evaluating inherent issues of inclusion, diversity, equity, and accessibility will be evaluated based on the student's ability to incorporate information from the course material, allowing students to show what they have learned regardless of their academic strengths, background or familiarity with a particular assignment type. Exams/tests will include multiple type of assessments including multiple-choice, short-answer and/or essay questions to facilitate evaluation of diverse learners. Additionally, projects will be used to measure students' competencies and understanding of computerized accounting processing, including appropriate module for recoding accounts payable, accounts receivable, job costing, time and billing, and inventory.

Interactions

Explain how the course will incorporate student-to-student interaction.

Student-to-student interactions will take place during in-class discussions and before and after class. In addition, online courses during asynchronous discussions and a separate discussion area in the CMS will be assigned for student interactions only and monitored by the instructor. For example, in a face-to-face classroom, students will be placed in groups and ask to explore commercial accounting software packages for cost, versions, competitors and accessibility features. Then, each group will report out to the class their group's findings. The same discussion question will be given to small groups pre-arranged by the instructor in an online course, and conclusions will be delivered in an entire class discussion posting. Individuals will have the opportunity to comment and create a student-to-student dialog in the small group and whole-class discussion activities.

Explain how the course will incorporate instructor-to-student interaction.

Instructor-to-student interactions will occur in person or virtually using available CMS tools to promote student learning and satisfaction. First, the instructor will send a pre-course announcement letter to students so that they feel welcomed to the class and learn a little more about the objectives in this computerized accounting course. The goal of the pre-course announcement is to set an inviting and collaborate tone for future interactions. The instructor will send frequent announcements to offer instruction, comfort and encouragement. In-class announcements or through available CMS tools will be used by the instructor to consistently communicate with students, keep them abreast of new developments in the course and/or the accounting profession, and to summarize key concepts of previous lectures. The instructor will participate in discussion forums and respond to students' threads, as needed. The level of interaction will be dictated by the content and student's needs. The instructor will provide timely and constructive and personalized feedback on assignments, such as on the written report on inclusion, diversity, equity and accessibility issues related to a computerized accounting system. Online or telephone student hours and one-on-one mentoring for individual leaners who desire extra support will be provided in order for them to understand critical content, such as the legal and ethical ramifications of inherent inequities and biases including professional accounting responsibility. In the classroom, high-impact strategies for active learning will be incorporated to instructor-to-student interactions. For example, instructor will use discussions to interact with students asking them to discuss their findings on cost, versions, competitors and accessibility features of computerized accounting systems. Instructor will also clarify concepts, pose questions, and/or encourage students to make connections between course concepts and their application to real-life computerized accounting systems (public, private or non-profit), including minority or women owned manufactured.

Explain how the course will incorporate student-to-content interaction.

Student-to-content interactions will occur through active learning activities strategies that promote students' active participation in knowledge construction processes. Active learning activities will include but are not limited to hands-on activities, discussion assignments, problem-solving tasks, information gathering and synthesis, and question generation. For example, students may be given an assignment of exploring accessibility information provided by the manufacturer/company for commercial accounting software packages, conflict within a team derived from two team members interpretation of the findings would provide an opportunity to resolve the differences through additional content gathering and more active participation by the students.

Explain how the course will incorporate student-to-self interaction (metacognitive).

Student-to-self interactions will take place in both formative and summative assignments. Additionally, students will be asked to complete a contemplative activity or discussion related topic regarding computerized accounting systems. For instance, students will be given opportunities to contemplate accessibility issues in computerized accounting systems, including features to mitigate those issues. Furthermore, students will have opportunities to reflect on inherent issues of inclusion, diversity, and equity, including professional accounting responsibility in computerized accounting systems. Taking time to sit back and think about the material you are learning and how it might affect one's professional responsibility in the accounting industry is self-reflective and conducive to personal and professional growth.

Key: 28