## DESCRIPTION OF STUDY COURSE

| | |
|---|---|
| **Course unit title** | **PC Based Accounting** |
| **Programme** | Bachelor International Finance |
| **Year of study** | 3rd year |
| **Level of course unit (e.g. first, second or third cycle)** | First, Bachelor's study |
| **Course unit code** | **BFa020** |
| **Name of lecturer(s)** | Ilze Zvirbule |
| **Credit points** | 3 ECTS |
| **Language of instruction** | English |
| **Type of course unit (compulsory, optional)** | compulsory |
| **Semester when the course unit is delivered** | 6 |
| **Mode of delivery** | face-to-face |
| **Aim of Course** | The aim of the course is to develop students' practical skills in preparing documentation for completing full accounting cycle and preparing financial accounts and tax surveys using opportunities offered by computer environment. |
| **Preliminary knowledge (prerequisites and co-requisites)** | Informatics and Data Base Management Systems, Law and Office Management, Financial Accounting I, Financial Accounting II. |
| **Course contents** | 1. Requirements set by normative acts for computerized financial and tax accounting. <br> 2. Modeling choices of specialized accounting programmes available on the local market. <br> 3. Preparing covering vouchers, entering and processing accounting data by using specific accounting programmes. <br> 4. Completing financial account. <br> 1. Completing tax surveys. |
| **Planned learning activities and teaching methods** | The student attends lectures and participates in discussions; completes individual assignments in order to prepare for the practical classes; completes individual practical assignment in the classroom. <br> The total evaluation of the study course consists of: 20% test, 80% completing and defending one's independent work. |

| **Teaching methods** | Student work load (1 CP = 40 hours of student work) |
|---|---|
| Lecture | 15% |
| Group work | 40% |
| Independent work/ work on a presentation | 40% |
| Work at the library, independent studies | 5% |
| | Total 80 hours |

| | |
|---|---|
| **Learning outcomes of the course unit** | 1. Students are able to evaluate the compliance of computer environment to the requirements of the relevant normative acts. |

| | | | | |
|---|---|---|---|---|
| | 2. Students are able to choose an appropriate accounting programme according to the specifics of the company and its recordkeeping system.<br>3. Students can classify, enter and process financial information in computerized environment. | | | |
| **Assessment methods and criteria** | Study outcomes<br>The form of assessment | 1. | 2. | 3. |
| | Written work in a classroom | • | | |
| | Independent assignment presentation | | • | • |
| **Recommended or required reading** | Compulsory literature:<br>1. Datorprogrammu Jumis un Horizon lietošanas apraksti. BAIS mācību materiāls.<br>2. Matthew MacDonald, Access 2013: The Missing Manual, O'Reilly, 2013<br>3. Microsoft Office training web page | | | |
| **Recommended optional programme components** | To be agreed at the start of the course | | | |