COURSE OUTLINE

Accounting 120 Computerized Accounting Systems

I. Catalog Statement

Accounting 120 provides students with computer skills required for employment in the field of computerized accounting. This course provides an introduction to the basics of accounting application software for bookkeepers, accountants, and business managers.

Units – 4.0 Lecture hours –3.0 Laboratory hours –3.0

Recommended Preparation: Concurrent Enrollment in Accounting 101 or Accounting 110 or equivalent experience in accounting.

II. Course Entry Expectations

Skills Level Ranges: Reading 5; Writing 4; Listening-speaking 4; Math 3.

III. Course Exit Standards

Upon successful completion of the required coursework, the student will be able to:

- 1. develop the ability to set-up and process a company's accounting information through the use of computers;
- 2. learn define computer skills to improve employability in the field of computer accounting;
- 3. learn the explain basics of computer hardware and accounting software;
- 4. choose the correct software for their needs.

IV. Course Content

Total Contact Hours = 40

5 hours

- A. Review of Accounting Principles
 - 1. Assets = Liabilities + Capital
 - 2. Accounting Cycle (Analyzing, Classifying, Recording, Summarizing, Interpreting)
 - 3. Journals, Accounts, Ledgers, Subsidiary Ledgers, Statements
- B. Introduction to Computer Systems

4 hours

- 1. Input/Output methods and devices
- 2. Central Processing Units
- 3. Storage devices
- 4. Languages
- C. Manual Method versus Computerized Method

6 hours

- 1. Advantages and disadvantages
- 2. Function of the accountant and the computer

- a. Analyze, classify, interpret
- b. Speed, accuracy, storage, statements
- 3. Steps to convert from manual to automated
- 4. Auditing requirements
- D. Basics of Computerized Accounting by Module

21 hours

- 1. set-up
- 2. main file
- 4. reports

3.

E. The Selected Accounting System

transactions

10 hours

- 1. Input/Output device how it works
- 2. The computer how it works
- 3. The language software
- 4. Error corrections
- F. Problems in 5 modules: General Ledger, Accounts Receivable,

Accounts Payable, Payroll & Inventory

50 hours

- 1. Transactions/posting/trial balance
- 2. Beginning balances/transactions/posting/statements
- 3. Payroll/payroll register/checks/general W-2 forms

V. Methods of Presentation

The following instructional methodologies may be used in the course:

- 1. classroom lecture and discussion in the covered subjects;
- 2. group discussion and presentations in the covered subjects;
- 3. software program demonstration;
- 4. Online.

VI. Assignments and Method of Evaluation

- 1. Students are given reading assignment to introduce each covered subject.
- 2. Students are given software application assignments to reinforce the covered subject.
- 3. Students will be given numerous quizzes and tests.
- 4. Students will complete a written and software application final examination.

VII. Textbook

Kay, Computerized Accounting with Quickbooks Pro, Current Edition

Boston: Mc Graw Hill Co. 2012

10th Grade Textbook Reading Level. ISBN: 0 07 749 9867

VIII. Student Learning Objectives

Upon successful completion, the student will be able to:

- 1. set-up and process a company's accounting information through the use of computers;
- 2. identify the basics of computer hardware and accounting software;
- 3. identify computer skills to improve employability in the field of computer accounting.