COURSE DISCIPLINE :   ACCTG

COURSE NUMBER :   121

COURSE TITLE (FULL) :   Advanced Computerized Accounting

COURSE TITLE (SHORT) :   Advanced Computerized Acctg

CATALOG DESCRIPTION

ACCTG 121 is an advanced course allowing students to learn computerized accounting skills using two of the most used accounting programs, prepare sophisticated practice sets from assorted accounting software.

CATALOG NOTES

Note: This course is Pass/No Pass only.

Total Lecture Units:3.00

Total Laboratory Units: 0.00

Total Course Units: 3.00

Total Lecture Hours:54.00

Total Laboratory Hours: 0.00

Total Laboratory Hours To Be Arranged:0.00

Total Contact Hours: 54.00

Total Out-of-Class Hours: 108.00

Recommended Preparation: ACCTG 101, 110, 120, or STV 97, or equivalent.

ENTRY STANDARDS

	Subject	Number	Title	Description	Include
1	ACCTG	101	Financial Accounting	define and use accounting and business terminology;	Yes
2	ACCTG	101	Financial Accounting	apply transaction analysis, input transactions into the accounting system, process this input, and prepare and interpret the four basic financial statements;	Yes
3	ACCTG	101	Financial Accounting	distinguish between cash basis and accrual basis accounting and their impact on the financial statements, including the revenue recognition and matching principles;	Yes
4	ACCTG	101	Financial Accounting	explain the content, form, and purpose of the basic financial statements (including footnotes) and the annual report, and how they satisfy the information needs of investors, creditors, and other users;	Yes
5	ACCTG	110	Basic Accounting I	describe the techniques of bookkeeping, including the use of the basic accounting equation as a foundation for accounting records;	Yes
6	ACCTG	120	Computerized Accounting Systems	demonstrate the ability to set-up and process a company's accounting information through the use of computers;	Yes
7	ACCTG	120	Computerized Accounting Systems	choose the correct software for operations in bookkeeping, accounting and business management.	No
8	STV	97	SAGE 50 AUTOMATED ACCOUNTING	create a company within Sage 50;	No
9	STV	97	SAGE 50 AUTOMATED ACCOUNTING	set up chart of accounts;	No
10	STV	97	SAGE 50 AUTOMATED ACCOUNTING	enter beginning balances;	No
11	STV	97	SAGE 50 AUTOMATED ACCOUNTING	enter customers and vendors;	No
12	STV	97	SAGE 50 AUTOMATED ACCOUNTING	create general journal entries;	No
13	STV	97	SAGE 50 AUTOMATED ACCOUNTING	create sales on credit entries;	No
14	STV	97	SAGE 50 AUTOMATED ACCOUNTING	process cash payments and receipts;	No

15	STV	97	SAGE 50 AUTOMATED ACCOUNTING	prepare a bank reconciliation;	No
16	STV	97	SAGE 50 AUTOMATED ACCOUNTING	enter inventory;	No
17	STV	97	SAGE 50 AUTOMATED ACCOUNTING	enter and pay employees.	No

EXIT STANDARDS

1 Build advanced reports in modern accounting software;
2 use of the journals and ledgers, preparation of balance sheets and income statements using the accounting programs.

STUDENT LEARNING OUTCOMES

1 demonstrate an ability to set up an accounting file for a business and record accounting transactions using the covered programs
2 utilize a variety of software programs of different intensity and sophistication for various business applications

COURSE CONTENT WITH INSTRUCTIONAL HOURS

	Description	Lecture	Lab	Total Hours
1	Review of Accounting Principles • Assets = Liabilities + Capital • Accounting Cycle (Analyzing, Classifying, Recording, Summarizing, Interpreting) • Journals, Accounts, Ledgers, Subsidiary Ledgers, Statements	6	0	6
2	Introduction to Computer Systems • Input/Output methods and devices • Storage devices	4	0	4

3	Manual Method versus Computerized Method • Advantages and disadvantages • Function of the accountant and the computer • Analyze, classify, interpret • Speed, accuracy, storage, statements • Steps to convert from manual to automated • Auditing requirements	6	0	6
4	The Selected Accounting System • Input/Output - how it works • The computer/cloud system - how it works	4	0	4
5	Basics of Computerized Accounting by Module • Main accounting file set-up • Customers set-up • Vendors set-up • Chart of Accounts set-up • Company defaults set-up	12	0	12
6	General Ledger, Accounts Receivable, Accounts Payable • Beginning balances • Transactions posting • Trial balance • Year-end adjustments • Statements	10	0	10
7	Employees & Payroll • Payroll set-up • Employee set-up • Employer & Employee defaults set-up • Payroll entries	7	0	7

8	Inventory & Services • Cost methods • Inventory defaults set-up • Services set-up • Inventory set-up • Inventory adjustments	5	0	5
				54

OUT OF CLASS ASSIGNMENTS

1. written examination on program features and reports produced by practice set (e.g. setting up fictional customers, vendors, recording sales, purchase, and other transactions, prepare financial reports);
2. practice sets and accounting forms.

METHODS OF EVALUATION

1. quizzes
2. midterm examination;
3. final examination.

METHODS OF INSTRUCTION

- ☑ Lecture
- ☐ Laboratory
- ☐ Studio
- ☑ Discussion
- ☑ Multimedia
- ☐ Tutorial
- ☐ Independent Study
- ☑ Collaboratory Learning
- ☐ Demonstration
- ☐ Field Activities (Trips)
- ☐ Guest Speakers
- ☐ Presentations

TEXTBOOKS

Title	Type	Publisher	Edition	Medium	Author	IBSN	Date
Computer Accounting with Sage 50	Required	McGraw-Hill Education	21	print	Yacht, Carol	1259917010	2020
Computer Accounting with QuickBooks Online: A Cloud-based Approach	Required	McGraw-Hill Education	3	print	Yacht, Carol	1260247910	2020