

Date Prepared: July 7, 2000

New Revised

Effective Date: Fall 2000

## COURSE OUTLINE

1. COURSE PREFIX and NUMBER: **ACC 215** CREDIT HOURS: 3
2. COURSE TITLE: **Computerized Accounting**
3. PREREQUISITES: (or co-requisite) ACC 212, Principles of Accounting II or equivalent or department permission
4. COURSE DESCRIPTION: Introduces the computer in solving accounting problems. Focuses on operation of computers. Presents the accounting cycle and financial statement preparation in a computerized system and other applications for financial and managerial accounting. Lecture 3 hours per week.
5. CONTENT: (Major Headings)
  - a. Conversion of Manual Accounting Systems to a Microcomputer System
  - b. Establishment of a Chart of Accounts, Numbering System, and the Loading of Beginning Balances in the General and Subsidiary Ledgers
  - c. The Recording of Entries in Journals, the Posting of Financial Data, and the Printing of Financial Statements and Other Summary Reports
  - d. Coverage of Adjusting and Closing Procedures, Error Detection and Correction, and Internal Control Procedures and Security Measures in a Computerized Accounting System
6. GENERAL COURSE OBJECTIVES:

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

  - a. demonstrate the knowledge to set up and use double-entry accounting systems on the computer for small and mid-size firms.
  - b. develop skills in using a wide selection of software packages currently available in developing a computer system and their advantages/disadvantages.
  - c. demonstrate the skills necessary to use computerized accounting as a means to increase the accountant's role in interpretation functions for the benefit of management.