

**NORTHEASTERN TECHNICAL COLLEGE
COURSE OUTLINE**

COURSE: PREFIX NO. EFFECTIVE DATE | NEXT REVIEW DATE
ACC 240 | May 2006| August 2008

TITLE:	CREDITS			CONTACTS
	CLASS	LAB	TOTAL	
Computerized Accounting	3	3	0	3

PREREQUISITES: ACC 101

DESCRIPTION: **LEVEL I:** This course is a study of using the computer to design and implement various accounting functions, including financial transactions, records, statements, reports and documents.

This is an elective accounting course in which basic accounting concepts are presented in a modern hands-on computer oriented environment.

LEVEL II: Upon successful completion of this course, the student should be able to complete the following tasks, using modern automated accounting software and a modern computer:

- (1) Make entries from raw data into the following journals: General Journal, Sales Journal, Purchases Journal, Cash Receipts Journal, Cash Payments Journal, and Voucher Journal for both service and merchandising businesses organized as sole proprietorships, partnerships or corporations including departmentalized entities.
- (2) Output and do basic financial statement analysis of financial statements and reports including: Trial Balance, Balance Sheet, Income Statement and Statement of Owners' Equity.
- (3) Use the computer to enter fixed asset data, compute depreciation by three basic methods and output reports based on these entries.

- (4) Perform inventory maintenance procedures using the computer, including entering data and outputting reports.
- (5) Enter basic payroll information and output payroll reports using the computer.
- (6) Perform computerized accounting system setup procedures including: identifying components and procedures of the computerized accounting system, establishing accounts and account classifications, perform accounting, fixed assets, inventory and payroll set-up operations using the software provided.

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TEXTBOOK (S) OR ALTERNATIVE: Integrated Accounting For Windows, 5th Edition, 2004, by Dale H. Klooster and Warren W. Allen, International Thompson Publishing Company.

MATERIALS (*specifying those to be purchased by student):

Textbook and Program Diskette

COLLATERAL READING: Journal Of Accountancy

CLASS MANAGEMENT ACTIVITIES (Attendance, tardies, testing, etc.):

Academic Honesty:

During a test, as well as on any written assignment, paper, or project, anyone determined to be exchanging information or copying someone else's work will be given a grade of "F" on that work and face further disciplinary action. Collusion is defined as the unauthorized collaboration with any other person in preparing work offered for credit.

This, as well as plagiarism, the appropriation of any other person's work and the unacknowledged incorporation of that work in one's own work offered for credit, will also be subject to a grade of "F" on the work and further disciplinary action. Please refer to the "Student Code Book" on "Academic Dishonesty" section, pp. 9-10.

Absences:

Twenty percent (20%) will be the maximum number allowed. For a day class meeting three times per week, this is nine (9) absences; for a day class meeting two times per

week, it is six (6) absences for the night class meeting once each week, this means three (3) absences. After the first six, there will be no curve as related to the grades, but after this number the student is required to have a conference with his/her advisor and guidance counselor on his/her first day back in school. There are no excused absences except those verified by other instructors for field trips or school-related assignments. A student with a doctor's excuse will be able to make up missed work, but the absence is still counted toward the nine.

Tardies: A student is tardy if he/she arrives for class after the instructor has checked the class roll. Three tardies will count as one absence.

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Assigned Work:

If an assignment is given to the class while a student is absent, he/she is required to turn in the work on the first day back in class.

Classroom Etiquette:

An integral part of an education is developing a sense of integrity and responsibility not only toward us but also toward others. In the classroom, as on the job or in your home, exhibiting appropriate behavior reflects on your maturity. Arriving late to class, being unprepared, inappropriate talking while class is in session, etc. reflect negatively on you and your fellow students. Please be considerate.

RESOURCES (A-V, persons, tools/equipment):

Chalkboard

Computer

Printer

COURSE TOPICAL OUTLINE (List topics and sub-topics of course) and Calendar or approximate length of time devoted to topic.

Approximately one week devoted to each of the chapters in textbook. Remaining class time for comprehensive problems (3).

OBJECTIVES OF COURSE:

Same as Level II in description section.

INSTRUCTIONAL METHODS TO COMPLETE OBJECTIVES:

Lecture, discussion and instructor assisted class work.

EVALUATIVE METHODS TO APPRAISE OBJECTIVES:

Instructor will grade classroom problems, audit tests, and comprehensive problems. A ten point grading scale is used.

- A 90-100
- B 80-89
- C 70-79
- D 60-69
- F below 60

STUDENTS WITH DISABILITIES

Students with disabilities are encouraged to contact the Vice-President for Student Services to discuss needs or concerns as they pursue an academic program and participate in campus life. The Vice-President for Student Services will provide guidance regarding official documentation of disabilities and/or accommodation of needs. (See Catalog, Page 14).