

ESSEX COUNTY COLLEGE
Business Division
ACC 232 – Computerized Accounting
Course Outline

Course Number & Name: ACC 232 Computerized Accounting

Credit Hours: 4.0 **Contact Hours:** 4.0 **Lecture:** 4.0 **Lab:** N/A **Other:** N/A

Prerequisites: Grade of “C” or better in ACC 101

Co-requisites: None

Concurrent Courses: None

Course Outline Revision Date: Fall 2010

Course Description: This course covers small business accounting using Peachtree software and QuickBooks software. Topics include creating a chart of accounts, recording customer and vendor transactions, processing payroll, and printing reports. In addition, setting up a new company is covered as well as advanced topics such as exporting Excel software and using QuickBooks audit trail. Emphasis is placed on how such systems safeguard the assets of the firm to insure the integrity of the reporting system. Special journal entries and subsidiary ledgers are covered. Significant out-of-class independent computer laboratory time is required of all students.

Course Goals: Upon successful completion of this course, students should be able to do the following:

1. apply basic accounting principles and skills to analyze and create related accounting documents; and
2. use Peachtree software and/or QuickBooks software as appropriate to accomplish intermediate-level computerized accounting activities.

Measurable Course Performance Objectives (MPOs): Upon successful completion of this course, students should specifically be able to do the following:

1. Apply basic accounting principles and skills to analyze and create related accounting documents:
 - 1.1 *analyze source documents;*
 - 1.2 *determine the correct accounts to be charged in the recording process; and*
 - 1.3 *create a chart of accounts*
2. Use Peachtree software and QuickBooks software as appropriate to accomplish common computerized accounting activities:
 1. *create a new company and all the relevant accounts, including a chart of accounts;*
 2. *process data through the accounting cycle; journalizing (including the use of special journals), posting to the ledger, trial balance, adjustments, financial reports, and closing entries;*
 3. *issue checks and prepare the bank statement reconciliation;*
 4. *design special financial reports including creating sales invoices, purchase orders, customer and vendor data base and the related subsidiary ledgers;*

Measurable Course Performance Objectives (MPOs) (continued):

5. *upkeep maintenance and control of inventory and create all the related reports such as the subsidiary ledger, inventory sheets, price lists, product activity reports, and price assignments; and*
6. *prepare basic payroll reporting*

Methods of Instruction: Instruction will consist of lecture, assignments, class discussions, and out-of-class independent computer work.

Outcomes Assessment: Checklist rubrics are used to evaluate the computerized projects for the presence of course objectives. Data is collected and analyzed to determine the level of student performance on these assessment instruments in regards to meeting course objectives. The results of this data analysis are used to guide necessary pedagogical and /or curricular revisions.

Course Requirements: All students are required to:

1. Maintain regular attendance.
2. Complete assigned computer projects in a timely manner
3. Take part in class discussion and participate in class exercises.

Methods of Evaluation: Final course grades will be computed as follows:

Grading Components	% of final course grade
<ul style="list-style-type: none">● 2 Computerized Projects using Peachtree Software (due dates specified by the instructor) The Computerized Projects will show evidence of the extent to which students meet course objectives including, but not limited to, identifying and applying concepts, understanding terms and demonstrating evidence of a basic foundation of accounting and mastering Peachtree accounting software.	50%
<ul style="list-style-type: none">● 2 Computerized Projects using QuickBooks Software (due dates specified by the instructor) The Computerized Projects will show evidence of the extent to which students meet course objectives including, but not limited to, identifying and applying concepts, understanding terms and demonstrating evidence of a basic foundation of accounting and mastering QuickBooks accounting software.	50%

Academic Integrity: Dishonesty disrupts the search for truth that is inherent in the learning process and so devalues the purpose and the mission of the College. Academic dishonesty includes, but is not limited to, the following:

- plagiarism – the failure to acknowledge another writer’s words or ideas or to give proper credit to sources of information;
- cheating – knowingly obtaining or giving unauthorized information on any test/exam or any other academic assignment;
- interference – any interruption of the academic process that prevents others from the proper engagement in learning or teaching; and
- fraud – any act or instance of willful deceit or trickery.

Violations of academic integrity will be dealt with by imposing appropriate sanctions. Sanctions for acts of academic dishonesty could include the resubmission of an assignment, failure of the test/exam, failure in the course, probation, suspension from the College, and even expulsion from the College.

Student Code of Conduct: All students are expected to conduct themselves as responsible and considerate adults who respect the rights of others. Disruptive behavior will not be tolerated. All students are also expected to attend and be on time for all class meetings. No cell phones or similar electronic devices are permitted in class. Please refer to the Essex County College student handbook, *Lifeline*, for more specific information about the College’s Code of Conduct and attendance requirements.

Course Content Outline: based on the texts **Computer Accounting with Peachtree Complete 2010**, 14th edition, by Yacht, Carol; published by the McGraw-Hill Companies, Inc.; ISBN #: 9780077408749; and **Quickbooks Pro 2010: A Complete Course and QuickBooks 2010 Software**, 11th edition, by Janet Horne; published by Prentice Hall; ISBN-10#: 0132166631 & ISBN-13#: 9780132166638

Week	Chapter/Content
1	Review Class Syllabus Chapter 1 Introduction to Bellwether Garden Supply & Handout Assignment
2	Peachtree Chapter 2 – Vendors Chapter 3 – Customers Chapter 4 – Employees Chapter 5 – General Ledger, Inventory & Internal Controls
3	Peachtree Chapter 6 – Job Cost Chapter 7 – Financial Statements Chapter 8 – Stone Arbor Landscaping: Time and Billing Chapter 9 – New Company Set-up and Beginning Balances
4	Peachtree Computer Project #1 – in text Project 1: Susan Watson, Accounting
5	Peachtree Chapter 10 – Maintaining Accounting Records for Services Businesses Chapter 11 – Completing Quarterly Activities and Closing the Fiscal Year Chapter 12 – Vendors and Purchases Chapter 13 – Customers and Sales
6	Peachtree Chapter 14 – Inventory and Services Chapter 15 – Employees Payroll and Account Reconciliation
7 – 8	Peachtree Computer Project #2 – in text Project 4: ML Manufacturing
9	QuickBooks Chapter 1 – Introduction to QuickBooks Pro 2010 and Company Files Chapter 2 – Sales and Receivables: Service Business Chapter 3 – Payables and Purchases: Service Business
10	QuickBooks Computer Project #1 – handout distributed by the instructor
11	QuickBooks Chapter 4 – General Accounting & End-of-Period Procedures: Service Business Chapter 5 – Sales and Receivables: Merchandising Business Chapter 6 – Payables and Purchases: Merchandising Business
12	QuickBooks Chapter 7 – General Accounting and End-of-Period Procedures: Merchandising Business Chapter 8 – Payroll Chapter 9 – Creating a Company in QuickBooks
13 – 15	QuickBooks Computer Project #2 – in text Comprehensive Practice Set: Your Name Bookstore