
Course Prefix/Number:	ACC 240
Course Title:	Computerized Accounting
Lecture Hours/Week:	3.0
Lab Hours/Week:	0.0
Credit Hours/Semester:	3.0

[Distance Learning Attendance/VA Statement](#)
[Textbook Information](#)

COURSE DESCRIPTION

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

COURSE PURPOSE

The purpose of this course is to provide the student with a realistic approach to computerized integrated accounting principles. The text/workbook, in conjunction with Peachtree Accounting for Windows software and the accompanying problem set disks, provide a comprehensive package for learning computerized accounting.

COURSE COMPETENCIES

Upon successful completion of this course, the student should be competent in performing the following tasks:

- Describe the differences between manual and computerized accounting methods
- Transfer financial information from a manual accounting system to a computerized system
- Load and perform all procedures necessary to run the following integrated accounting programs for a business:
 - ✓ Accounting system setup
 - ✓ General ledger
 - ✓ Invoicing
 - ✓ Purchasing
 - ✓ Accounts receivable
 - ✓ Accounts payable
 - ✓ Cash receipts
 - ✓ Cash disbursements
 - ✓ Financial reports
 - ✓ Payroll setup and processing
 - ✓ Inventory
 - ✓ Business reports and analysis

Module 1 – Exploring Peachtree Accounting

- Identify and define the key terms associated with integrated accounting systems.
- Provide general information to the accounting software.
- Operate the computer and accounting software using a keyboard.
- Display and print account, journal, ledger, and financial reports.
- Perform chart of accounts maintenance.
- Perform vendor and customer maintenance.
- Identify the components and procedures used for entering transactions into the Peachtree job costing feature.

- Identify the basic differences between businesses organized as sole proprietorships, partnerships, or corporations.
- Describe the budgeting process.
- Print financial statements with budgets.
- Enter and correct all types of journal entries.
- Perform various business analysis including cash management, collection management, and payment management.
- Record, enter, post, and correct invoice transactions.

Module 2 – Peachtree Accounting for Service Businesses

- Perform accounting system set-up for a new business.
- Identify the components and procedures required to complete an automated accounting cycle for a service business.
- Perform and describe the year-end closing process.
- Identify the components and procedures used to process the accounting cycle for businesses organized as partnerships or corporations.

Module 3 – Peachtree Accounting for Merchandising Businesses

- Identify and describe the procedures to complete a computerized, merchandising-business accounting cycle.
- Record, enter, and correct merchandising transactions.
- Display and print all merchandising reports.
- Record, enter, post, and correct purchase order transactions.
- Record, enter, post, and correct all cash receipts and cash disbursements transactions.
- Identify the components and procedures for a computerized payroll system.
- Prepare payroll system for processing.
- Maintain and update all applicable payroll data.
- Enter and correct payroll transactions.
- Display and print all payroll reports and payroll checks.

Module 4 – Projects

MINIMAL STANDARDS/PERFORMANCE OBJECTIVES

Accounting majors must complete all three modules with a minimum grade of “C.” A “D” is a passing grade for non-accounting majors.

Course Requirements

METHODS OF INSTRUCTION

- The instructor will use a discussion/lecture method to present information to the students on the chapters to be covered during the first three weeks of class. The student will then work on assigned chapters and projects. Individual help will be given to students who may experience difficulty with problems.
- For the students taking ACC 240 through the Internet, online lectures will be available.

Attendance

- The student will complete all assigned activities in a timely manner.
- The attendance policy stated in the **York Technical College Student Handbook** will be enforced.

- Attendance is required on test days. To avoid an absence, students needing to leave class early must receive prior approval from the instructor.
- Students in online sections must submit assignments by scheduled deadlines.

Academic Integrity

The student is bound by the policies stated in the **York Technical College Student Handbook**. A student violating these policies will be subject to academic discipline.

EVALUATION STRATEGIES AND GRADING

Grades will be based on the average of the three module assessments. **Tests must be taken on or before the test date. A grade of zero will be given after the test date with no exceptions.**

Upon completion of the course requirements, the course competencies must be accomplished with an average of 70% accuracy for accounting majors. The following scale will be the standard:

Score:	Grade:
90 – 100	A
80 – 89	B
70 – 79	C
60 – 69	D
<60	F

Final Grade:

Module 1 Assessment Written Test 1 Written Test 2
Module 2 Assessment Written Test 3
Module 3 Assessment Written Test 4
Module 4 Assessment Hands-on Test 1 Hands-on Test 2

ENTRY-LEVEL SKILLS

The student should have an understanding of Accounting Principles I

PREREQUISITE: ACC 111

CO-REQUISITES: None

Disabilities Statement: Any student who feels s/he may need an accommodation based on the impact of a disability should contact the Special Resources Offices (SR) at 803-327-8007 in the 300 area of Student Services. The SRO coordinates reasonable accommodations for students with documented disabilities.