

**NOVA COLLEGE-WIDE COURSE CONTENT SUMMARY  
ACC 215 - COMPUTERIZED ACCOUNTING (3 CR.)**

**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 2 hours. Laboratory 2 hours. Total 4 hours per week.

**General Course Purpose**

This course is designed to give students an understanding of the applications of computers to financial and managerial accounting.

**Course Prerequisites/Corequisites**

Prerequisite: ACC 211

**Course Objectives**

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

- Apply proficiently the concepts learned in the Principles of Accounting I and II courses.
- Use the basic concepts of operating a microcomputer.
- Use an accounting software package to create an accounting system.
- Use a spreadsheet software package to predict financial outcomes.
- Design spreadsheets to solve problems in the areas of financial and managerial accounting.

**Major Topics to be Included**

- A. Overview of personal computers and software.
- B. Review of set-up procedures including: microcomputer turn-on and turn-off, proper storage media handling and formatting, keyboard layout, directory listing, and copying files.
- C. Using an accounting software package for the following operations:
  1. Designing, entering, and creating a basic accounting system.
  2. Entering transactions including accounts receivable, accounts payable, payroll, and miscellaneous information.
  3. Printing journals, posting ledgers, and printing ledgers.
  4. Querying accounting information.
  5. Producing and printing management reports and financial statements.
  6. Closing the books.
  7. Establishing an accounting routine.
- D. Using a spreadsheet software package for the following operations:
  1. Loading, filling out and formatting a spreadsheet.
  2. Copying, consolidating, and printing.
  3. Changing the display windows and protecting the cells of a spreadsheet.
  4. Applying arithmetic formulae and functions.
- E. Designing and implementing original spreadsheets for selected financial and managerial accounting problems.

Suggested spreadsheet topics include: present value, bond financing, sinking fund, cost-volume-profit analysis, replacement cost, job-order and process cost accounting, financial statement analysis, discounted cash-flow, and price-level accounting.