

# Computerized Accounting 1

Credit – ½

Term(s) - 1 Semester

## No Prerequisites

### Course Description:

Computerized Accounting 1 is a semester course in which students learn the double entry system of keeping financial records for a business. Students learn and apply accounting procedures used in a sole proprietorship, partnership, and a corporation. Students will analyze financial statements and use problems solving in making business decisions affected by accounting procedures. Many assignments and projects are done with the assistance of accounting software. This course is highly recommended for any student who wishes to pursue a college degree in a business field such as marketing, management, finance, information systems and accounting.

### Course Content:

1. Accounting Terminology
2. Journalizing Transactions into Debit and Credit Parts
3. Posting Transactions
4. Preparing a Worksheet
5. Preparing Financial Statements
6. Journalizing Adjusting and Closing Entries
7. Preparing a Trial Balance
8. Preparing Payroll Records
9. Preparing Petty Cash Records

### Course Format:

Teacher presentations are given to introduce and teach students terminology and procedures.

### Course Expectations:

Students are expected to read chapters and complete textbook and workbook assignments by following teacher instructions and provided samples. Students are assessed on written tests and problem tests. Students also complete all business simulation in which they prepare accounting records for an entire fiscal period.

**Grades:**

Daily work is 35% of the total grade.

Tests and projects are 65% of the total grade.

**Course Objectives:**

- Use the double entry accounting system to complete the records in the accounting cycle.
- Analyze accounting records to make business decisions.
- Adapt accounting procedures for use on the computer.