

**DEKALB TECHNICAL COLLEGE**  
*Clarkston Campus and Covington Campus*

**COMPUTERIZED ACCOUNTING APPLICATIONS  
TECHNICAL CERTIFICATE OF CREDIT**

The Computerized Accounting Applications Technical Certificate of Credit program is a sequence of courses that prepares students for careers in the accounting profession. Areas covered include principles of accounting, operation of computerized accounting systems, database and spreadsheet fundamentals, keyboarding, and word processing. The program emphasizes a combination of accounting theory and practical application necessary for successful employment using computerized accounting systems.

<u>Course Number</u>	<u>Course</u>	<u>Class Hours</u>	<u>Lab Hours</u>	<u>Total Hours</u>	<u>Credit Hours</u>	<u>Prerequisite/Corequisite</u>
<b>FIRST QUARTER</b>						
ACC 101	Principles of Accounting I*	40	40	80	6	Program Admission
SCT 100	Introduction to Microcomputers	10	40	50	3	
<b>SECOND QUARTER</b>						
ACC 102	Principles of Accounting II	40	40	80	6	ACC 101 with C or better <b>or</b> **
ACC 106	Accounting Spreadsheet Fundamentals	10	40	50	3	BUS 101, SCT 100
<b>THIRD QUARTER</b>						
ACC 104	Computerized Accounting	10	50	60	3	ACC 102, BUS 101, SCT 100

\* Student may exempt this course by passing the ACC 101 Exemption Examination with a minimum grade of C.

\*\*Requires demonstrated keyboarding skills by passing BUS 101 (Keyboarding/Beginning Document Processing) with minimum grade of "C" or by passing the BUS 101 Exemption Examination with minimum grade of "C".

CIP CODE: 52.030201

MAJOR CODE: CAA1

REQUIRED CREDIT HOURS: 21

10/07

The curriculum is subject to change to meet changing conditions. As set forth in its catalog, DeKalb Technical College does not discriminate on the basis of race, color, creed, national or ethnic origin, gender, religion, disability, age, veteran status, or citizenship status (except in those special circumstances permitted or mandated by law).

**COURSE DESCRIPTIONS**

**ACC 101 - PRINCIPLES OF ACCOUNTING I (6)**

Prerequisite: Program Admission

Introduces the student to the basic concepts of the complete accounting cycle and provides the student with the necessary skills to maintain a set of books for a sole proprietorship. Topics include: accounting vocabulary, introduction to transactions, debits and credits, journalizing, posting, financial statements, adjusting, closing, and banking procedures. Laboratory work demonstrates theory presented in class.

spreadsheet; editing and deleting entries; computations through the use of formulas; and program-related spreadsheet applications. Laboratory work includes theoretical and technical application.

**SCT 100 - INTRODUCTION TO MICROCOMPUTERS (3)**

Introduces the fundamental concepts and operations necessary to use microcomputers. Emphasis is placed on basic functions and familiarity with computer use. Topics include: computer terminology, introduction to the Windows environment, introduction to networking, introduction to word processing, introduction to spreadsheets, introduction to databases, and introduction to presentation graphics.

**ACC 102 - PRINCIPLES OF ACCOUNTING II (6)**

Prerequisites: ACC 101 with minimum grade of "C"

Applies the basic principles of accounting to account classifications and subsidiary record accounting. Topics include: partnerships, inventory, receivables and payables, payroll, and plant assets. Laboratory work demonstrates theory presented in class.

**ESTIMATED PROGRAM COSTS**

**First Quarter**

Tuition/Fees.....	\$436.00
Books/ Supplies (Diskettes).....	182.00
<b>Total.....</b>	<b>\$618.00</b>

**Second Quarter**

Tuition/Fees.....	\$436.00
Books/ Supplies (Diskettes).....	75.00
<b>Total.....</b>	<b>\$511.00</b>

**Third Quarter**

Tuition/Fees.....	\$220.00
Books/ Supplies (Diskettes).....	185.00
<b>Total.....</b>	<b>\$405.00</b>

**Total Cost.....\$1,384.00**

Tuition/fees and cost of books/supplies are estimates only and are subject to change without notice. Tuition is based on Georgia residency.

10/07

**ACC 104 - COMPUTERIZED ACCOUNTING (3)**

Prerequisites: ACC 102 and BUS 101 and SCT 100 with minimum grade of "C"

Emphasizes operation of computerized accounting systems. Topics include: set up and operation of software, general ledger, accounts receivable, accounts payable, advanced payroll, financial reports, and other topics such as inventory and depreciation for which software is available. Laboratory work includes theoretical and technical application.

**ACC 106 - ACCOUNTING SPREADSHEET FUNDAMENTALS (3)**

Prerequisites: BUS 101 and SCT 100 with minimum grade of "C"

Provides instruction in the use of electronic spreadsheet software packages for program-related spreadsheet applications. Students become proficient in creation, modification, and combination of spreadsheets. Topics include: creation of