

Module Title:	Computerised Accounting
Credits:	5
NFQ Level:	6
Module Delivered In	3 programme(s)
Teaching & Learning Strategies:	Formal lectures, practical workshops, problem-solving activities and class discussion will be used to cover the material.
Module Aim:	The aim of the module is to equip students with the knowledge and skills to prepare the financial statements of companies using computerized software.

Learning Outcomes	
<i>On successful completion of this module the learner should be able to:</i>	
LO1	Prepare & interpret Cash Flow statements.
LO2	Enter and record data on a computerized accounting system.
LO3	Produce transactional reports on the sales, purchases, and nominal ledger
LO4	Use audit tools and management control.

Pre-requisite learning	
Module Recommendations <i>This is prior learning (or a practical skill) that is recommended before enrolment in this module.</i>	
No recommendations listed	
Incompatible Modules <i>These are modules which have learning outcomes that are too similar to the learning outcomes of this module.</i>	
No incompatible modules listed	
Co-requisite Modules	
No Co-requisite modules listed	
Requirements <i>This is prior learning (or a practical skill) that is mandatory before enrolment in this module is allowed.</i>	
No requirements listed	

Module Content & Assessment

Indicative Content

Cash Flow Analysis

• Rationale for Cash Flow Statements • Cash flows vs profits • Preparation of Cash Flow Statements using spreadsheets • Notes to the Cash Flow Statement • Interpretation of a Cash Flow Statement

Enter and Record Data

• Create new customer/supplier accounts • Enter opening balances into nominal ledger • Plan and structure suitable nominal account reference codes • Add or amend details to a nominal account record. • Backup and restore procedures.

Sales and Purchase Ledgers

• Use an account reference code to call up a sales or purchase ledger account • Verify a customer or supplier account reference code from a list of accounts • Print out a customer's or supplier's account transactions • Enter sales and purchase invoices into the sales and purchase ledger • Enter sales and purchase credit notes into the sales and purchase ledger.

Nominal Ledger

• Enter names, dates and codes into journal entries • Use a query to print extracts from nominal account transaction histories • Post non-sales and non-purchase invoices directly to the nominal ledger • Post payments and receipts directly to the nominal ledger

End of Year Analysis

Perform a bank reconciliation. Prepare a Vat reconciliation analysis. Calculate annual depreciation charges on all assets. Run a check on all closing balances. Run the year end function.

Reporting

• All transactions for specified sales and purchase accounts • Nominal account codes transactions • Aged debtors report • Aged creditors report • A trial balance. • A profit and loss account • A balance sheet. • A VAT return analysis • Bank reconciliation report • An audit trail report both summary and detailed

Assessment Breakdown	%
Continuous Assessment	100.00%

Continuous Assessment

Assessment Type	Assessment Description	Outcome addressed	% of total	Assessment Date
Examination	In class practical examination	1,2,3,4	100.00	n/a

No Project

No Practical

No End of Module Formal Examination

SETU Carlow Campus reserves the right to alter the nature and timings of assessment

Module Workload

Workload: Full Time		
<i>Workload Type</i>	<i>Frequency</i>	<i>Average Weekly Learner Workload</i>
Lecture	12 Weeks per Stage	1.00
Laboratory	12 Weeks per Stage	2.00
Independent Learning	15 Weeks per Stage	5.93
Total Hours		125.00

Workload: Part Time		
<i>Workload Type</i>	<i>Frequency</i>	<i>Average Weekly Learner Workload</i>
Lecture	12 Weeks per Stage	0.50
Laboratory	12 Weeks per Stage	1.00
Assignment	15 Weeks per Stage	1.00
Total Hours		33.00

Module Delivered In

Programme Code	Programme	Semester	Delivery
CW_BWBUS_B	Bachelor of Business (Honours) Options: in Business or Digital Marketing	4	Elective
CW_BWBUS_D	Bachelor of Business Options: Business or Digital Marketing	4	Elective
CW_BWBUS_C	Higher Certificate in Business	4	Elective