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| <b>Module Title:</b>                       | Computerised Accounting  |
| <b>Credits:</b>                            | 5  |
| <b>NFQ Level:</b>                          | 6  |
| <b>Module Delivered In</b>                 | <a href="#">3 programme(s)</a>   |
| <b>Teaching &amp; Learning Strategies:</b> | Formal lectures, practical workshops, problem-solving activities and class discussion will be used to cover the material.                              |
| <b>Module Aim:</b>                         | 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   |  |
|--|--|
| <b>Module Recommendations</b><br><i>This is prior learning (or a practical skill) that is recommended before enrolment in this module.</i>         |  |
| No recommendations listed  |  |
| <b>Incompatible Modules</b><br><i>These are modules which have learning outcomes that are too similar to the learning outcomes of this module.</i> |  |
| No incompatible modules listed   |  |
| <b>Co-requisite Modules</b>  |  |
| No Co-requisite modules listed   |  |
| <b>Requirements</b><br><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**

| <i>Assessment Type</i> | <i>Assessment Description</i>  | <i>Outcome addressed</i> | <i>% of total</i> | <i>Assessment Date</i> |
|------------------------|--------------------------------|--------------------------|-------------------|------------------------|
| 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**

| <b>Workload: Full Time</b> |                    |  |
|----------------------------|--------------------|--|
| <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                                 |

| <b>Workload: Part Time</b> |                    |  |
|----------------------------|--------------------|--|
| <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     | <a href="#">Bachelor of Business (Honours) Options: in Business or Digital Marketing</a> | 4        | Elective |
| CW_BWBUS_D     | <a href="#">Bachelor of Business Options: Business or Digital Marketing</a>              | 4        | Elective |
| CW_BWBUS_C     | <a href="#">Higher Certificate in Business</a>   | 4        | Elective |