TAFTCOLLEGE

Business (BUSN)1053 Computerized Accounting (1 Unit)
[formerly Business 53]

Prerequisite: Successful completion in Business 1051 or Business Administration 2220 with a grade of 'C' or better

Prerequisite knowledge/skills: Before entering the course the student should be able to:

1.   identify and demonstrate the basic steps in the accounting cycle for a sole proprietorship,
2.   demonstrate a knowledge of basic accounting principles,
3.   understand and use debits/credits in recording business transactions,
4.   interpret and prepare adjusting and closing entries,
5.   account for receivables, liabilities, inventories, and plant and equipment,
6.   differentiate between a proprietorship, partnership and a corporation,
7.   explain the difference between accounting for a service vs. merchandising business, and
8.   construct financial statements for both service and merchandising business.

Hours and Unit Calculation:
16 hours lecture + 32 outside of class hours (48 Total Student Learning Hours)

Catalog Description: This course covers accounting practices using a computerized database to develop skills using computerized accounting systems to create customized accounting reports to meet the needs of business and industry.

Type Class/Course: Degree Credit

Text: Nelson, Steven L. QuickBooks for Dummies. For Dummies, 2017.

Course Objectives:

By the end of the course, a successful student will be able to:

1.   understand the use of the computer in modern accounting systems,
2.   record accounting information in a computerized database, and
3.   analyze and make business decisions from computer-generated reports.

Course Scope and Content:

Unit I   Introduction to Computerized Accounting Systems
                A.   QuickBooks desktop
                        1.   loading software
                        2.   using icons
                B.   Data and Help

        1.   moving files
        2.   backup
        3.   restore
        4.   help

Unit II   Basics of Database Accounting
        A.   Set-up
            1.   how the Chart of Accounts drives the system
        B.   Preferences
            1.   controlling the software
        C.   Search
            1.   using search filters
        D.   Printing
            1.   working with reports menus

Unit III   Accounting Basics Using the Database
        A.   Journal Entries
            1.   basic entries
            2.   adjustments
            3.   compound entries
        B.   Reports
            1.   trial balance
            2.   financial statements,
            3.   special journals
        C.   Closing
            1.   end-of-period activities
            2.   bank reconciliations

Unit IV   Customer Activities Using the Database
        A.   Introduction
            1.   customer center and manual accounting
        B.   Sales
            1.   creating customers
            2.   invoices
            3.   credit memos
        C.   Reports
            1.   aging receivables
            2.   statements
            3.   job reports

Unit V   Vendor Activities Using the Database
        A.   Introduction
            1.   vendor center and manual accounting
        B.   Purchases
            1.   creating vendors
            2.   purchase orders
            3.   credit memos
        C.   Reports
            1.   accounts payable
            2.   voiding checks

3. disbursements

Unit VI   Introduction to Computerized Payroll
- A.   Introduction
  1.   setting up the payroll system
- B.   Routine Transactions
  1.   maintaining the payroll
  2.   creating paychecks
- C.   Reports
  1.   end of period reporting
  2.   tax reports
  3.   reconciliations

Unit VII   Closing the Period Using the Database
- A.   Activities
  1.   analyzing transactions
  2.   adjusting entries
  3.   reconciling journals to ledgers
- B.   Reports
  1.   end-of-period reports
  2.   financial statements
- C.   Closing
  1.   stopping one period and starting another

Learning Activities Required Outside of Class:

The students in this class will spend a minimum of 2 hour per week outside of the regular class time doing the following:

1. Studying class notes
2. Answering questions
3. Required reading
4. Problem solving activities or exercises
5. Written work
6. Group projects

Methods of Instruction:

1. Lectures
2. Solving sample problems
3. Assigned problems from the text
4. Assigned selected problems which demonstrate computerized accounting
5. Multimedia presentations
6. Group explorations

Methods of Evaluation:

1. Writing assignments including:
    a. written homework from chapters

    b.   group reports
    c.   chapter critical analysis reflections
    d.   case studies

2.   Computational or non-computational problem-solving demonstrations, including:
    a.   exams
    b.   homework problems
    c.   laboratory reports
    d.   case study recommendations and solutions

3.   Other subjective examinations using combinations of:
    a.   multiple choice questions
    b.   matching items
    c.   true/false questions
    d.   short answer questions
    e.   fill in the blank responses

4.   Participation including:
    a.   role-playing and group activities
    b.   oral presentations and demonstrations
    c.   discussion responses
    d.   scenario reflections

5.   Projects including:
    a.   multimedia presentations
    b.   business scenario responses
    c.   action plans
    d.   formal written reports
    e.   portfolios
    f.   building new case studies

Supplemental Data:

TOP Code:	050200: Accounting
SAM Priority Code:	C: Clearly Occupational
Distance Education:	Online; Offline
Funding Agency:	Y: Not Applicable(funds not used)
Program Status:	1: Program Applicable

Noncredit Category:	Y: Not Applicable, Credit Course
Special Class Status:	N: Course is not a special class
Basic Skills Status:	N: Course is not a basic skills course
Prior to College Level:	Y: Not applicable
Cooperative Work Experience:	N: Is not part of a cooperative work experience education program
Eligible for Credit by Exam:	E: Credit By Exam
Eligible for Pass/No Pass:	C: Pass/No Pass
Taft College General Education:	NONE