

# BUS 0146 - COMPUTERIZED ACCOUNTING FOR WINDOWS

## Catalog Description

Formerly known as BUS 8

Prerequisite: Completion of BUS 144 or BUS 201 or equivalent with grade of "C" or better

Hours: 54 lecture

Description: Introduction to the principles and procedures of accrual accounting using an industry computer accounting program. Accounting applications include general ledger, purchases and accounts payable, sales and accounts receivable, payroll, merchandise inventory, and job costing. Includes completion of the accounting cycle, preparation of financial statements, and analysis of financial statements for service and retail organizations. (not transferable)

## Course Student Learning Outcomes

- CSLO #1: Assess the accounting cycle in a computerized format.
- CSLO #2: Synthesize financial reports using computerized accounting software.
- CSLO #3: Diagram financial transactions through the use of computerized forms.

## Effective Term

Fall 2020

## Course Type

Credit - Degree-applicable

## Contact Hours

54

## Outside of Class Hours

108

## Total Student Learning Hours

162

## Course Objectives

By completing computer projects, exams, quizzes, and homework, student will:

1. Process vendor transactions by creating purchase orders and processing payments;
2. Process customer transactions by creating invoices and processing cash receipts;
3. Process payroll transactions by entering payroll data and issuing employee paychecks;
4. Track costs by job by setting up a job and recording costs related to the job;
5. Track merchandise inventory using a perpetual inventory system, make adjustments to merchandise inventory;
6. Prepare bank reconciliations by analyzing and explaining the difference between the general ledger accounts and bank statements;

7. Complete the accounting cycle by preparing adjusting entries and closing the books;
8. Summarize the accounting data by preparing a trial balance and financial statements; and
9. Secure accounting data by using passwords and backing up data.

## General Education Information

- Approved College Associate Degree GE Applicability
- CSU GE Applicability (Recommended-requires CSU approval)
- Cal-GETC Applicability (Recommended - Requires External Approval)
- IGETC Applicability (Recommended-requires CSU/UC approval)

## Articulation Information

- Not Transferable

## Methods of Evaluation

- Classroom Discussions
  - Example: 1. Do some online research about computerized accounting software and choose two to do a comparison. How these software programs compare to each other in usability, feature, and price? Students will present their findings in class and the instructor will grade based on completion and how they engaged the class in discussion.
- Objective Examinations
  - Example: 1. Using multiple choice questions, the student will respond to topics about processes to enter transactions into QuickBooks. How would you credit accounts payable in QuickBooks (other than through a manual journal entry)? a) with a Purchase Order b) through the pay bills icon c) through the vendor list d) through the enter bills icon.
- Problem Solving Examinations
  - Example: 1. Given a sample company, students must determine which payroll information must be entered, how many hours each employee worked, and how to record payroll transactions. Resulting payroll information is analyzed for errors and reasonableness. Printed reports and written analyses are submitted. Instructor grades according to criteria specified in the course syllabus.
- Skill Demonstrations
  - Example: 1. Enter a given set of transactions into the accounting software through manual journals and forms, then prepare financial statements, and close the books for the period. This problem will be graded by the instructor through the appropriate reports and feedback will be provided for review.

## Repeatable

No

## Methods of Instruction

- Lecture/Discussion
- Distance Learning

Lecture:

1. Using the available accounting software, instructor will demonstrate how to enter invoices and sales receipts. Students are expected to follow along with instructor on lab computers while demonstration is taking place. (Objective 2)

2. Instructor guides a discussion on occupational fraud and how to prevent this in small businesses. Students will look up current occupational frauds on lab computers and discuss in class.
3. Given simulated company transactions in the textbook, students will apply the demonstrated tasks from lecture to complete the assigned in class practice. (Objective 1)

#### Distance Learning

1. After reviewing the instructor's lecture slides and/or video, students will complete assigned practice exercises and input results into a quiz using the course management software.

## Typical Out of Class Assignments

### Reading Assignments

1. Read the chapter that covers customer transactions and be prepared to discuss the process of issuing invoices to customers.
2. Read the chapter that covers vendor transactions and be prepared to discuss the process of issuing purchase orders to vendors.

### Writing, Problem Solving or Performance

1. Using the information in the text and utilizing the software provided:
  - A. Create a chart of accounts
  - B. Record the customer transactions
  - C. Record the vendor transactions
  - D. Print the journal and trial balance to evaluate the accuracy of your entries
  - E. How much does the customer owe? How much is owed to the vendor? Explain the importance of tracking information for each customer and each vendor.
2. Using the information in the text and utilizing the software provided:
  - A. Enter payroll information for two employees
  - B. Record the hours worked for each employee
  - C. Issue a paycheck for each employee
  - D. Print and review each paycheck to evaluate the accuracy of your entries
  - E. Describe the deductions that appear on each paycheck. Why is it important to update the payroll tax tables on a regular basis?

### Other (Term projects, research papers, portfolios, etc.)

### Required Materials

- Computerized Accounting with QuickBooks 2015
  - Author: Gayle Williams
  - Publisher: Cambridge Business Publishers
  - Publication Date: 2017
  - Text Edition: 2017-2018 Update
  - Classic Textbook?: No
  - OER Link:
  - OER:

### Other materials and-or supplies required of students that contribute to the cost of the course.

Access to Internet, specialized accounting software and minimum of 1GB flash drive for file storage.