

## COURSE OUTLINE

Computerized Accounting  
Course Title

BA222  
Dept. & Course No.

### I. COURSE DESCRIPTION

This course allows accounting students to apply the knowledge learned in fundamental accounting courses in a computerized environment. The students will use accounting software to create a company and complete the accounting cycle as applied to a sole proprietorship, a partnership, and/or a corporation.

<b>II. CONTACT HOURS PER WEEK:</b>	2	1.5	3.5
	Lecture	Lab	Total

**III. PREREQUISITE:** BA212

### IV. STUDENT LEARNING OUTCOMES

### VI. COURSE CONTENT

Upon completion of this course, the student will be able, with 65% accuracy, to:

1. Explain computer terminology as used in the accounting program software. Identify major components in the accounting program software.	A. Accounting Program Software: 1. Overview of the accounting program software 2. Terminologies 3. Components of the accounting program software
2. Install the accounting program software; set up a new company; and restore and backup company data.	B. New Company Setup: 1. Installation of the accounting program software. 2. New company setup process. 3. Backup and Restore of company data.
3. Add, edit, and/or delete chart of accounts, customers, and vendors.	C. File Setup 1. Customer accounts 2. Vendor accounts
4. Identify and explain the purpose of the general ledger. Use icons in the general ledger functions; enter, edit, verify, delete, and/or post journal transaction; print the general ledger and the trial balance report; reverse a transaction; and reconcile an account.	D. General Ledger 1. Default information 2. Account ID's and department masking 3. Review of account types 4. Modification of chart of account 5. Account beginning balances 6. budgets
5. Identify default settings for invoices and statements; enter, edit, verify, delete, and post an invoice transaction; and enter and process a credit memo.	E. Invoicing 1. Customer Invoices
6. Identify defaults for purchase orders; and enter, edit, verify, and delete a purchase order.	F. Purchasing 1. Purchase Orders
7. Verify accounts receivable setup; enter, edit, and delete accounts receivable transactions; and apply payments and finance charge.	G. Accounts Receivable 1. Customer defaults 2. Statement and invoice defaults 3. Payments/Charges 4. Debit memorandums 5. Review sales tax setup 6. Review adding customers and customers beginning balances

8. Verify accounts payable setup; enter, edit, and delete payable transactions; apply payments, prepayments, and credit memos; and post credit.	H. Accounts Payable 1. Setup 2. Enter/Edit/Delete vendor accounts 3. Payments 4. Credit memorandums
9. Enter, edit, and delete a cash receipt transaction in the general ledger; enter, edit, and delete a cash receipt transaction in the account receivable journal; and apply prepaid receipts.	I. Cash Receipt 1. Enter/Edit/Delete
10. Enter, edit, and delete a cash disbursement using the general ledger; enter, edit, and delete a cash disbursement transaction using the account payable payments; and post a cash disbursement journal.	J. Cash Disbursement 1. Enter/Edit/Delete 2. General ledger 3. Account payable payments 4. Posting
11. Verify job costing defaults; create a job costing entry for purchasing; create a job costing entry for sales; and print a job cost report.	K. Job Costing 1. Defaults 2. Purchase 3. Sales 4. Report
12. Print a balance sheet, income statement, cash flow report, and a statement of changes in financial position.	L. Reports 1. Balance sheet 2. Income statement 3. Cash flow 4. Statement of changes
13. Verify payroll setup and employee defaults; use pay levels tab and employee field tab; and add/edit an employee to a company payroll.	M. Payroll Setup 1. Payroll setup wizard 2. Employee default setup 3. Add/Edit employees 4. Employee beginning balances 5. Payroll tax table overview
14. Enter a payroll check; pay employees and sales representative; print a single payroll check; void a payroll check; print a payroll register and payroll journal report.	N. Payroll Processing 1. Payroll check 2. Payroll register
15. Explain the budgeting process; enter, edit, verify, and delete a budget entry; and print an income statement with budgets.	O. Budgeting process 1. Enter/Verify/Edit/Delete a budget entry
16. Explain how to work with the cash manager option, collection manager option, and the payment manager option.	P. Business Analysis 1. Cash management 2. Collection management 3. Payment management

## VII. MATERIALS AND EQUIPMENT

- A. Routine classroom supplies
- B. Computers/Printers
- C. Computer Papers
- D. Accounting Software

**VIII. TEXT**

Owen, Glen. *Using Quickbooks Accountant 2015 For Accounting*. Centgage, 2016.

**IX. METHOD OF INSTRUCTION**

- A. Lecture
- B. Discussion
- C. Demonstration
- D. Laboratory work

**X. METHOD OF EVALUATION**

A. The computation of final grade includes the following:

Participation .....	10%
Assignments, Quizzes, & Classwork..	10%
Chapter Tests .....	20%
Lab/Simulation projects .....	30%
Mid-Term Exam .....	15%
Final Exam .....	<u>15%</u>
<b>Total: 100%</b>	

B. The transmutation of percent to letter grade is as follows:

90	-	100	=	A
80	-	89	=	B
70	-	79	=	C
65	-	69	=	D
0	-	64	=	F



TASK LIST

BA222 Computerized Accounting  
Course No. & Title

CREDITS: 2      1.5      24  
Lec.      Lab      Total Lab Hrs.

TASK	TIME
<b>SLO #1</b> a. Apply computer terminology as used in the computerized accounting software and identify major components in the accounting software program.	1.5 hrs.
<b>SLO #2</b> a. Install the computerized accounting software, set up a new company, and restore and backup company data.	1.5 hrs.
<b>SLO #3</b> a. Add, edit, and/or delete chart of accounts, customers, and vendors.	1.5 hrs.
<b>SLO #4</b> a. Identify and explain the purpose of the general ledger; use icons in the general ledger. b. Enter, edit, verify, delete and/or post transactions. c. Print the general ledger and the trial balance report. d. Reverse a transaction. e. Reconcile an account.	1.5 hrs.
<b>SLO #5</b> a. Identify default settings for invoices and statements. b. Enter, edit, verify, delete, and post and invoice transaction. b. Enter and process a credit memo.	1.5 hrs.
<b>SLO #6</b> a. Identify default for purchase orders. b. Enter, edit, verify, and delete a purchase order.	1.5 hrs.
<b>SLO #7</b> a. Verify accounts receivable set up. b. Enter and delete account receivable transactions. c. Apply payments and finance charge.	1.5 hrs.
<b>SLO #8</b> a. Verify account payable setup. b. Enter, edit, and delete payable transactions. c. Apply payments, prepayments, credit memos, and post credit.	1.5 hrs.
<b>SLO #9</b> a. Enter, edit, and delete a cash receipt transaction in the general ledger. b. Enter, edit, and delete a cash receipt transaction in the accounts receivable journal. c. Apply prepaid receipts.	1.5 hrs.

<p><b>SLO #10</b></p> <ul style="list-style-type: none"> <li>a. Enter, edit, and delete a cash disbursement using the general ledger.</li> <li>b. Enter, edit, and delete a cash disbursement using the accounts payable payment.</li> <li>c. Post a cash disbursement journal.</li> </ul>	1.5 hrs.
<p><b>SLO #11</b></p> <ul style="list-style-type: none"> <li>a. Verify job costing defaults.</li> <li>b. Create a job costing entry for purchasing.</li> <li>c. Create a job costing entry for sales.</li> <li>d. Print a job cost report.</li> </ul>	1.5 hrs.
<p><b>SLO #12</b></p> <ul style="list-style-type: none"> <li>a. Print a balance sheet, income statement, cash flow report, and a statement of changes in financial position.</li> </ul>	1.5 hrs.
<p><b>SLO #13</b></p> <ul style="list-style-type: none"> <li>a. Verify payroll setup and employee defaults.</li> <li>b. Use pay level tab and employee field tab.</li> <li>c. Add/edit an employee to/in a company payroll.</li> </ul>	1.5 hrs.
<p><b>SLO #14</b></p> <ul style="list-style-type: none"> <li>a. Enter a payroll check.</li> <li>b. Pay employees and sales representatives.</li> <li>c. Print a single payroll check.</li> <li>d. Print a payroll register and a payroll journal report.</li> </ul>	1.5 hrs.
<p><b>SLO #15</b></p> <ul style="list-style-type: none"> <li>a. Explain the budgeting process.</li> <li>b. Enter, edit, verify, and delete a budget entry.</li> <li>c. Print income statement with budgets.</li> </ul>	1.5 hrs.
<p><b>SLO #16</b></p> <ul style="list-style-type: none"> <li>a. Work with the cash manager option, collection manager option, and the payment manager option.</li> </ul>	1.5 hrs.

**TOTAL ..... 24 hrs.**

**PALAU COMMUNITY COLLEGE  
BA222 COMPUTERIZED ACCOUNTING  
COURSE LEARNING OUTCOMES**

During the course experience, the **course learning outcomes** (CLOs) will be assessed through the use of signature assignments. A rating scale will be used to determine the students' proficiency level of each CLO using specifically aligned assignments. The numerical ratings of 4, 3, 2 and 1 are not intended to represent the traditional school grading system of A, B, C, D and F. The descriptions associated with each of the numbers focus on the level of student performance for each of the course learning outcomes listed below.

**Rating Scale:**

- 4 - Exceed Expectation
- 3 - Meet Expectation
- 2 - Developing
- 1 - Below Expectation

**CLO#1: Students will be able to identify, apply, and integrate rational computer accounting skills and applications.**

<b>4</b>	Identify, apply, and integrate all the concepts and theories below with 80-100% accuracy: <ol style="list-style-type: none"> <li>1. Do basic financial statements analysis and reports including: Trial balance, balance sheet, income statement and statement of owner's equity.</li> <li>2. Locate and critique problems and inconsistencies in various account groups.</li> <li>3. Perform computerized accounting system setup procedures including: Identifying component and procedures of the computerized accounting system.</li> <li>4. Establish account and account classifications.</li> <li>5. Detect and correct computing errors.</li> </ol>
<b>3</b>	Identify, apply, and integrate all the tasks above with 70-79% accuracy.
<b>2</b>	Identify and apply all the tasks above with 65-69% accuracy.
<b>1</b>	Identify all the tasks above with 64% or below accuracy.

**CLO #2: Students will be able to develop accounting and computer skills in dealing with ratios and values.**

<b>4</b>	Development in the theories and concepts of all of the following below tasks with 80-100% accuracy: <ol style="list-style-type: none"> <li>1. Explain the major components of a computerized accounting software.</li> <li>2. Development of chart of accounts for both customers and vendors.</li> <li>3. Identify and develop general ledger, trial balance, and reconciliation documents.</li> <li>4. Generate financial statements and various statistical reports.</li> <li>5. Create purchase orders, bills, invoices, sales receipts and other documents and understand how they affect accounts payable and accounts receivable accounts.</li> <li>6. Develop payroll journals and ledgers.</li> <li>7. Discuss the concept and process of budgeting</li> </ol>
<b>3</b>	Development in all the above tasks with 70-79% accuracy.
<b>2</b>	Development in all the above tasks with 65-69 % accuracy.
<b>1</b>	Development in all the above tasks with 64% or below accuracy.

**CLO #3: Students will be able to describe the ever-changing technological era, and incorporate both contemporary and classical methods of accounting.**

<b>4</b>	Identify and explain the various computer terminology used in computerized accounting with 80 to 100% accuracy.
<b>3</b>	Identify and explain the various computer terminology used in computerized accounting with 70-79% accuracy.
<b>2</b>	Identify and explain the various computer terminology used in computerized accounting with 65-69% accuracy.
<b>1</b>	Identify and explain the various computer terminology used in computerized accounting with 64% or below accuracy.



**CLO #4: Students will be able to discuss the various issues and concepts dealing with computerized accounting worldwide, including awareness in the need to standardize the preparation and reporting of financial information as required and done globally.**

4	Discuss the various issues and concepts dealing with computerized accounting worldwide, including awareness in the need to standardize the preparation and reporting of financial information as required and done globally with 80-100% accuracy
3	Discuss the various issues and concepts dealing with computerized accounting worldwide, including awareness in the need to standardize the preparation and reporting of financial information as required and done globally with 70-79% accuracy.
2	Discuss the various issues and concepts dealing with computerized accounting worldwide, including awareness in the need to standardize the preparation and reporting of financial information as required and done globally 65-69% accuracy.
1	Discuss the various issues and concepts dealing with computerized accounting worldwide, including awareness in the need to standardize the preparation and reporting of financial information as required and done globally with 64% or below accuracy.