

**CREDIT COURSE OUTLINE**

**NONCREDIT CATEGORY:**

- A-English As A Second Language
- B-Immigrant Education
- C-Elementary and Secondary Basic Skills
- D-Health and Safety
- E-Substantial Disabilities
- F-Parenting
- G-Home Economics
- H-Courses For Older Adults
- I-Short-Term Vocational
- J-Workforce Preparation
- Y-Not Applicable

**I. COVER PAGE**

(1) ACCTG 31	(2) Computerized Accounting	(3) 3
Number	Title	Units

<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td colspan="2">(4) Lecture / Lab Hours:</td> </tr> <tr> <td colspan="2">Course Hours</td> </tr> <tr> <td style="width: 60%;">Weekly Lec hours:</td> <td style="text-align: right;">3.00</td> </tr> <tr> <td>Weekly Lab hours:</td> <td style="text-align: right;">1.00</td> </tr> <tr> <td>Total Contact hours:</td> <td style="text-align: right;">72.00</td> </tr> <tr> <td colspan="2">Lec will generate __ hour(s) outside work.</td> </tr> <tr> <td colspan="2">Lab will generate __ hour(s) outside work.</td> </tr> <tr> <td>(5) Grading Basis:</td> <td>Grading Scale Only</td> </tr> <tr> <td></td> <td>Pass/No Pass option <span style="float: right;">X</span></td> </tr> <tr> <td></td> <td>Pass/No Pass only</td> </tr> <tr> <td>(6) Advisories:</td> <td> <ul style="list-style-type: none"> <li>Eligibility for English 125, 126, and Mathematics 201</li> </ul> </td> </tr> <tr> <td>(7) Pre-requisites (requires C grade or better):</td> <td> <ul style="list-style-type: none"> <li>Accounting 40, or Accounting 1A, 2 years high school accounting or equivalent and Information Systems 15 or equivalent</li> </ul> </td> </tr> <tr> <td colspan="2">Corequisites:</td> </tr> </table>	(4) Lecture / Lab Hours:		Course Hours		Weekly Lec hours:	3.00	Weekly Lab hours:	1.00	Total Contact hours:	72.00	Lec will generate __ hour(s) outside work.		Lab will generate __ hour(s) outside work.		(5) Grading Basis:	Grading Scale Only		Pass/No Pass option <span style="float: right;">X</span>		Pass/No Pass only	(6) Advisories:	<ul style="list-style-type: none"> <li>Eligibility for English 125, 126, and Mathematics 201</li> </ul>	(7) Pre-requisites (requires C grade or better):	<ul style="list-style-type: none"> <li>Accounting 40, or Accounting 1A, 2 years high school accounting or equivalent and Information Systems 15 or equivalent</li> </ul>	Corequisites:		<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td colspan="2">(8) Classification:</td> </tr> <tr> <td>Degree applicable:</td> <td style="text-align: center;">X</td> </tr> <tr> <td>Non-degree applicable:</td> <td></td> </tr> <tr> <td>Basic skills:</td> <td></td> </tr> <tr> <td>(9) CCC</td> <td>Fulfills AS/AA degree requirement: (area)</td> </tr> <tr> <td></td> <td>General education category:</td> </tr> <tr> <td></td> <td>Major: Accounting</td> </tr> <tr> <td></td> <td>Certificate of: Accounting</td> </tr> <tr> <td></td> <td>Certificate in:</td> </tr> <tr> <td>(10) CSU</td> <td>Baccalaureate: <span style="float: right;">X</span></td> </tr> <tr> <td>(11) Repeatable: (A course may be repeated three times)</td> <td style="text-align: center;">0</td> </tr> <tr> <td colspan="2">(12) C-ID:</td> </tr> <tr> <td>Proposed Start Date:</td> <td style="text-align: center;">Fall 2013</td> </tr> </table>	(8) Classification:		Degree applicable:	X	Non-degree applicable:		Basic skills:		(9) CCC	Fulfills AS/AA degree requirement: (area)		General education category:		Major: Accounting		Certificate of: Accounting		Certificate in:	(10) CSU	Baccalaureate: <span style="float: right;">X</span>	(11) Repeatable: (A course may be repeated three times)	0	(12) C-ID:		Proposed Start Date:	Fall 2013
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<p>(12) Catalog Description: Introduction to accounting procedures and applications using various software and templates. Use of standard accounting programs, including general ledger, depreciation, accounts receivable/payable, payroll and inventory control. Survey of current accounting applications for microcomputers.</p>
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**II. COURSE OUTCOMES:**

*(Specify the learning skills the student demonstrates through completing the course and link critical thinking skills to specific course content and objectives.)*

Upon completion of this course, students will be able to:

- I. use application software to accumulate data, solve accounting problems, and make financial decisions based on sound accounting practice and standards.
- II. use the software for applications utilizing the general ledger, depreciation, accounts receivable, accounts payable, payroll, and inventory.
- III. apply knowledge of accounting principles in comparing and analyzing financial statements for accuracy in reporting.
- IV. use terminology appropriate to the subject matter in a business setting or subsequent accounting course.

### III. COURSE OBJECTIVES:

*(Specify major objectives in terms of the observable knowledge and/or skills to be attained.)*

In the process of completing this course, students will:

- I. demonstrate proficiency in the operation of computer hardware as it relates to accounting software applications.
- II. utilize and maintain a general ledger.
- III. reconcile individual accounts receivables with credit sales and cash receipts.
- IV. reconcile individual accounts payables with credit purchases and cash payments.
- V. choose and execute depreciation applications.
- VI. organize and operate payroll applications.
- VII. operate and maintain an inventory control system.
- VIII. demonstrate understanding and application of terminology appropriate to the subject matter during the class participation.

### IV. COURSE OUTLINE:

#### Lecture Content:

- A. Introduction to accounting applications and computer hardware
  1. Manual versus computerized
  2. Medium storage use and care
  3. Keyboard operations
  4. Start-up procedures
- B. General Ledger
  1. Files
  2. Set up of accounts and operational procedures
  3. Inputs through invoices, billings, cash receipts, and cash payments
  4. Reports—trial balance, income statement, statement of owner's equity, balance sheet, etc.
- C. Accounts Receivable
  1. Files
  2. Set up of subsidiary ledger accounts and operational procedures
  3. Inputs through invoices and cash receipts
  4. Reports
- D. Accounts Payable
  1. Files
  2. Set up of subsidiary ledger accounts and operational procedures
  3. Inputs through billings and cash payments
  4. Reports
- E. Depreciation
  1. Files
  2. Set up of accounts and operational procedures
  3. Inputs through straight-line, double-declining balance, sum-of-the-years digits, or accelerated cost recovery system (ACRS) methods
  4. Reports
- F. Payroll
  1. Files
  2. Set up and operational procedures
  3. Master and individual employee, payroll, and tax accounts
  4. Reports and payments—weekly, monthly, quarterly and yearly—federal and state
- G. Inventory
  1. Files
  2. Set up and operational procedures
  3. Reports

#### Lab Content:

This course will be taught in a computer lab, using QuickBooks software. Simulations using accounting data will be performed. The material presented during the course will include:

Sales and receivables for both a service and merchandising company:

- Enter sales data
- Print an invoice
- Void an invoice
- Prepare a credit memo
- Add a new customer
- Record a cash sale
- Deposit checks
- Prepare a sales journal

Payables and Purchases for both a service and merchandising company:

- Enter a vendor to be paid
- Enter a bill
- Prepare unpaid bills detail report
- Paying bills by writing checks
- Dealing with petty cash
- Print vendor balance summary report

General Accounting and End-of-period procedures for both a service and merchandising company:

- Adding, deleting or changing an account name
- Bank reconciliation
- Prepare a general journal entry
- Printing the trial balance, and financial statements
- End of period backup

Payroll:

- Manual payroll
- Add a new employee
- Print paychecks
- Make corrections to a payroll check
- Payroll liability report
- Payroll tax forms
- Pay taxes
- Print the payroll journal

Create a company using QuickBooks:

- Easystep interview
- Add customers
- Add vendors
- Add employees
- Chart of Accounts
- Managing preferences

**V. APPROPRIATE READINGS**

**Reading assignments may include but are not limited to the following:**

I. Sample Text Title:

1. Recommended - Horne, Janet *QuickBooks 2012, A complete Course*, Pearson, 2012,

II. Other Readings

Global or international materials or concepts are appropriately included in this course

Multicultural materials and concepts are appropriately included in this course

If either line is checked, write a paragraph indicating specifically how global/international and/or multicultural materials and concepts relate to content outline and/or readings.

**VI. METHODS TO MEASURE STUDENT ACHIEVEMENT AND DETERMINE GRADES:**

Students in this course will be graded in at least one of the following four categories. Please check those appropriate. A degree applicable course must have a minimum of one response in category A, B, or C.

<b>A. Writing</b>			
Check either 1 or 2 below			
	1. Substantial writing assignments are required. Check the appropriate boxes below and provide a written description in the space provided.		
X	2. Substantial writing assignments are NOT required. If this box is checked leave this section blank. For degree applicable courses you must complete category B and/or C.		
	a) essay exam(s)		d) written homework
	b) term or other paper(s)		e) reading reports
	c) laboratory report(s)		f) other (specify)

**Required assignments may include but are not limited to the following:**

<b>B. Problem Solving</b>			
Computational or non-computational problem-solving demonstrations, including:			
X	a) exam(s)		d) laboratory reports
X	b) quizzes		e) field work

<input type="checkbox"/>	c) homework problems	<input type="checkbox"/>	f) other (specify):
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**Required assignments may include but are not limited to the following:**

1. tutorial material is used inductively in learning concepts and applications.
2. inputting data and outputting information for a specific business, either simulated or real is required.

<b>C. Skill demonstrations, including:</b>			
<input type="checkbox"/>	a) class performance(s)	<input type="checkbox"/>	c) performance exams(s)
<input type="checkbox"/>	b) field work	X	d) other (specify) Projects and simulations

**Required assignments may include but are not limited to the following:**

1. the student satisfactorily completes the tutorial instructional component of the course.
2. the student achieves the correct outcomes (report information outputs) for a given simulated or real business.

<b>D. Objective examinations including:</b>			
X	a) multiple choice	X	d) completion
X	b) true/false	X	e) other (specify): short essay
X	c) matching items		

**COURSE GRADE DETERMINATION:**

Description/explanation: Based on the categories checked in A-D, it is the recommendation of the department that the instructor's grading methods fall within the following departmental guidelines; however, the final method of grading is still at the discretion of the individual instructor. The instructor's syllabus must reflect the criteria by which the student's grade has been determined. (A minimum of five (5) grades must be recorded on the final roster.)

If several methods to measure student achievement are used, indicate here the approximate weight or percentage each has in determining student final grades.

- 15% Worksheets: T/F, Multiple Choice, Fill-in, Short Essay, etc.
- 25% Problems utilizing the computer software
- 50% Simulations/Real Application Problems
- 10% Participation/Discussion

**VII. EDUCATIONAL MATERIALS**

For degree applicable courses, the adopted texts, as listed in the college bookstore, or instructor-prepared materials have been certified to contain college-level materials.

Validation Language Level (check where applicable):

- Textbook
- Reference materials
- Instructor-prepared materials
- Audio-visual materials

College-Level Criteria Met	
YES	NO
<u>  X  </u>	<u>      </u>
<u>  X  </u>	<u>      </u>
<u>  X  </u>	<u>      </u>
<u>  X  </u>	<u>      </u>

Indicate Method of evaluation:

- Used readability formulae (grade level 10 or higher)
- Text is used in a college-level course   X
- Used grading provided by publisher
- Other: (please explain; relate to Skills Levels)

Computation Level (Eligible for MATH 101 level or higher where applicable)

- Content
- Breadth of ideas covered clearly meets college-level learning objectives of this course   X
- Presentation of content and/or exercises/projects:
  - Requires a variety of problem-solving strategies including inductive and deductive reasoning.   X
  - Requires independent thought and study   X
  - Applies transferring knowledge and skills appropriately and efficiently to new situations or problems.   X

List of Reading/Educational Materials

Recommended - Horne, Janet *QuickBooks 2012, A complete Course*, Pearson, 2012,

Comments:

<input type="checkbox"/>	This course requires special or additional library materials (list attached).
<input checked="" type="checkbox"/>	This course requires special facilities: A computer lab setup with QuickBooks software.

Attached Files:

<b>REQUISITES</b>	
<b>Prerequisite -- ACCTG 40 Applied Accounting</b>	
The student will: 1. use vocabulary as it relates to accounting. 2. use accounting principles to prepare journals and ledger accounts. 3. prepare financial statements.	From the beginning of the course, the student will: 1. need an understanding of words used differently in accounting than in everyday language, as they often take on a different meaning in the accounting environment. 2. prepare journals and ledger accounts to accumulate accounting data according to accounting principles. 3. read and make decisions to solve accounting problems using financial statements.
<b>ESTABLISHING PREREQUISITES OR COREQUISITES</b>	
Every prerequisite or corequisite requires content review plus justification of at least one of the seven kinds below. Prerequisite courses in communication and math outside of their disciplines require justification through statistical evidence. Kinds of justification that may establish a prerequisite are listed below.	
Check one of the following that apply. Documentation may be attached.	
<input type="checkbox"/> Significant statistical evidence indicates that the absence of the prerequisite course is related to unsatisfactory performance in the target course. Justification: Indicate how this is so. <input type="checkbox"/> The health or safety of the students in this course requires the prerequisite. Justification: Indicate how this is so. <input checked="" type="checkbox"/> The prerequisite course is part of a sequence of courses within or across a discipline. <input type="checkbox"/> The prerequisite is required in order for the course to be accepted for transfer to the UC or CSU systems. Justification: Indicate how this is so. <input type="checkbox"/> The prerequisite/corequisite is required by law or government regulations. Explain or cite regulation numbers: <input type="checkbox"/> The safety or equipment operation skills learned in the prerequisite course are required for the successful or safe completion of this course. Justification: Indicate how this is so. <input type="checkbox"/> The safety or equipment operation skills learned in the prerequisite course are required for the successful or safe completion of this course. Justification: Indicate how this is so. <input type="checkbox"/> Three CSU/UC campuses require an equivalent prerequisite or corequisite for a course equivalent to the target course:	
<b>Justification:</b>	
<b>Prerequisite -- IS 15 COMPUTER CONCEPTS</b>	
The student will: 1. have basic computer operational skills. 2. use computer icons, buttons, commands, and conventions common to most software programs. 3. save and retrieve a file.	From the beginning of the course, the student will: 1. need the ability to boot up and shut down a personal computer, since this skill is essential in using computerized software. 2. input data into formats and output information as completed documents. 3. need to retrieve saved documents.
<b>ESTABLISHING PREREQUISITES OR COREQUISITES</b>	
Every prerequisite or corequisite requires content review plus justification of at least one of the seven kinds below. Prerequisite courses in communication and math outside of their disciplines require justification through statistical evidence. Kinds of justification that may establish a prerequisite are listed below.	
Check one of the following that apply. Documentation may be attached.	
<input type="checkbox"/> Significant statistical evidence indicates that the absence of the prerequisite course is related to unsatisfactory performance in the target course. Justification: Indicate how this is so. <input type="checkbox"/> The health or safety of the students in this course requires the prerequisite. Justification: Indicate how this is so. <input type="checkbox"/> The prerequisite course is part of a sequence of courses within or across a discipline. <input type="checkbox"/> The prerequisite is required in order for the course to be accepted for transfer to the UC or CSU systems. Justification: Indicate how this is so. <input type="checkbox"/> The prerequisite/corequisite is required by law or government regulations. Explain or cite regulation numbers:	

\_\_\_\_\_ The safety or equipment operation skills learned in the prerequisite course are required for the successful or safe completion of this course.

Justification: Indicate how this is so.

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Justification: Indicate how this is so.

\_\_\_\_\_ Three CSU/UC campuses require an equivalent prerequisite or corequisite for a course equivalent to the target course:

**Justification:**

**Advisory -- Eligibility for ENGL 125 Writing Skills for College**

1. Writing complete English sentences and avoiding errors most of the time.
2. Using the conventions of English writing: capitalization, punctuation, spelling, etc.
3. Using verbs correctly in present, past, future, and present perfect tenses, and using the correct forms of common irregular verbs.

1. Ability to take lecture/discussion notes.
2. Ability to write responses to questions on homework problems.
3. Ability to outline text material.

**Advisory -- Eligibility for ENGL 126 Reading Skills for College**

1. Using phonetic, structural, contextual, and dictionary skills to attack and understand words.
2. Applying word analysis skills to reading in context.
3. Using adequate basic functional vocabulary skills.
4. Using textbook study skills and outlining skills.

1. Ability to comprehend a college level textbook.
2. Ability to understand vocabulary related to accounting and business.
3. Ability to associate an accounting problem with an appropriate solution.

**Advisory -- Eligibility for MATH 201 ELEMENTARY ALGEBRA**

1. Performing the four arithmetic operations on whole numbers, arithmetic fractions, and decimal fractions.
2. Making the conversions from arithmetic fractions to decimal fractions, from decimal fractions to percents, and then reversing the process.
3. Applying the operations of integers in solving simple equations.

1. Ability to add, subtract, multiply, and divide whole numbers, decimals, and fractions.
2. Ability to convert fractions to decimals or decimals to fractions.
3. Ability to solve equations.