



Course Outline

- ACCTG-31, Computerized Accounting
 - ACCTG-31 advisory justification for Eligibility for ENGL-125
 - ACCTG-31 advisory justification for Eligibility for ENGL-126
 - ACCTG-31 advisory justification for Eligibility for MATH-201
 - ACCTG-31 co-requisite justification for ACCTG-40 or ACCTG-4A
 - ACCTG-31, Computerized Accounting co-requisite justification for IS-15

ACCTG-31, Computerized Accounting

Instructions for completing Course Outline

FACULTY: Top section is for Office (Curriculum Analyst) Use Only.

Please begin with Section 1. Catalog Information Course. Instructions are listed for each category once you "click" on the box.

COURSE ID:

ACCTG-31

TOP CODE (CB03)

0502.00 - Accounting

CC Approval Date

05/01/2017

BOT Approval Date

06/06/2017

BASIC SKILLS (CB08)

[X] N - Not Basic Skills

[] B - Basic Skills

SAM CODE (CB09)

[] A=Apprenticeship

[X] B=Advanced Occupational

[] C=Clearly Occupational

[] D=Possibly Occupational

[] E=Non Occupational

Discipline

Accounting

Prior Transfer Level (CB 21)

[] A= One level below transfer

[] B= Two levels below transfer

[] C= Three levels below transfer

[] D= Four levels below transfer

[] E= Five levels below transfer

[] F= Six levels below transfer

[] G= Seven levels below transfer

[] H= Eight levels below transfer

[X] Y=Not Applicable

Degree/Transfer Status (CB05)

[] A= Transferable to both CSU and UC

[X] B=Transferable to CSU only

C=Non Transferable

Semester Effective Date

08/14/2017

State ID Control #

CCC000563416

C-ID #(s)

New or Modified

New Course

Modified Course

COURSE NUMBERING

1-99 Associate degree applicable,
transferable

200-299 Non-degree, non-
transferable

100-199 Associate degree applicable, non-
transferable

300-399 Non-credit

Catalog Information

1. CATALOG INFORMATION

Course:

ACCTG-31

Course Title:

Computerized Accounting

Effective Term:

FALL 2016

SPRING 2017

SUMMER 2017

FALL 2017

SPRING 2018

SUMMER 2018

FALL 2018

SPRING 2019

SUMMER 2019

FALL 2019

SPRING 2020

SUMMER 2020

FALL 2020

Discipline:

Accounting

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.

Units:

3.00

Weekly Lecture Hours:

3

Weekly Lab Hours

1

Total Contact Hours

72

Grading Basis:

Graded Only (A-F)

Pass/No Pass Option

Pass/No Pass Only

Advisory

Eligibility for English 125, 126, and Mathematics 201

Prerequisite

Corequisite

Accounting 40, or Accounting 4A, 2 years high school accounting or equivalent and Information Systems 15 or equivalent

Open Entry/Exit:

Yes

No

Repeatable Course:

Yes

No

Meets CCC Associate Degree GE, Graduation, or Competency

Yes

No

CCC Associate Degree GE, Graduation, or Competency Requirement:

- AREA A
- AREA B1
- AREA B2
- AREA C
- AREA D1
- AREA D2
- Writing Competency
- Reading Competency
- Oral Communication
- Mathematical Competency
- Computer Familiarity
- Lifetime physical/mental wellness

Included in a degree or certificate program:

- Yes**
- No

Non-Credit 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

Course Content

2. COURSE CONTENT

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

1. Use application software to accumulate data, solve accounting problems, and make financial decisions based on sound accounting practice and standards.
2. Use the software for applications utilizing the general ledger, depreciation, accounts receivable, accounts payable, payroll, and inventory.
3. Apply knowledge of accounting principles in comparing and analyzing financial statements for accuracy in reporting.
4. Use terminology appropriate to the subject matter in a business setting or subsequent accounting course.

Objectives: In the process of completing this course, students will: (List each objective on its own line)

1. Demonstrate proficiency in the operation of computer hardware as it relates to accounting software applications.
2. Utilize and maintain a general ledger.

3. Reconcile individual accounts receivables with credit sales and cash receipts.
4. Reconcile individual accounts payables with credit purchases and cash payments.
5. Choose and execute depreciation applications.
6. Organize and operate payroll applications.
7. Operate and maintain an inventory control system.
8. Demonstrate understanding and application of terminology appropriate to the subject matter during the class participation.

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

3. METHODS OF DELIVERY

[X] Lecture

[X] Laboratory

- [] Online (Requires D.E. Addendum)
- [] Hybrid (Requires D.E. Addendum)
- [] Two-Way Interactive (Requires D.E. Addendum)

4. METHODS OF INSTRUCTION *May include but not limited to:*

[X] Demonstrations

[X] Discussions

- [] Guest Presenters

[X] Guided Practice

- [] Guided Research
- [] Guided Writing
- [] Media/Audiovisual
- [] Role Playing
- [] Small Group
- [] *Other

** "Other" methods of Instructions may include but not limited to:*

5. SPECIAL FACILITIES

This course requires a computer lab setup with QuickBooks software.

6. SAMPLE HOMEWORK/OUT OF CLASS ASSIGNMENTS

[X] Reading Assignments

- [] Reading Reports
- [] Writing Assignments
- [] Writing Assignments: Essays
- [] Writing Assignments: Journals
- [] Lab Reports

[X] Problem Solving: Computational

[X] Problem Solving: Non Computational

- [] Projects

- Research
 Other (If other is selected, please provide)

"Other" Homework/Out of Class Assignments:

7. METHODS OF EVALUATION/GRADING

Indicate percentage (total 100%)

%	Title	%	Title
	Case Studies	25	Problem Solving: Computational
10	Class Participation		Problem Solving: Non-Computational
	Essays		Projects
15	Exams		Quizzes
	Final Exam		Research
	Laboratory Exams		Skill Demonstration(s)
	Laboratory Reports	50	Other, * if other please identify additional Items below.
	Presentations		

*7a. * If "Other" methods or comments, please identify additional items below.*

Simulations/Real Application Problems

8. RECOMMENDED MATERIALS OF INSTRUCTION

[X] Credit, degree applicable course, textbooks are college level

- Credit, non-degree applicable
 No textbook required for this course

8a. Textbooks:

- Kay, Donna Computerized Accounting W/QuickBooks Pro, McGraw Hill, 2015

8b. Materials other than Textbooks:

Additional Requirements: Library materials.

[] This course requires special or additional library materials (List in box below.)
Library materials to support writing term papers: Sufficient subscription data bases
and periodicals.

[X] Not applicable

*Library materials to support student learning which should include subscription data bases, reference
books, reserve materials, and periodicals.*

ACCTG-31 advisory justification for Eligibility for ENGL-125

-- Course Advisory --

New or Modified Course

ACCTG-31, Computerized Accounting

Course Advisory

Eligibility for ENGL-125, Writing Skills for College

Preceding Course/s for Advisory

ENGL-252, Writing Improvement

Concept, Skills, Kinds of Knowledge

SLOs for ENGL-252:

1. Write essays of at least 900 words with an introduction, multiple body paragraphs, and a conclusion. These papers will include:
 - A thesis statement
 - Unified supporting details for each body paragraph which begin with a topic sentence
 - An evaluation and analysis of ideas at the appropriate course level
 - Complete sentences which includes correct capitalization, spelling, use of homophones, etc.
 - An avoidance of major grammatical errors including verb tense issues, subject-verb agreement, pronoun agreement problems, fragments, fused sentences and comma splices
 - Appropriate use of academic language and descriptive vocabulary
 - Correct usage of MLA format
 - Writing that is free from plagiarism
2. Plan and revise with guidance, employing all stages of the writing process when necessary.
3. Write an in-class paper with a beginning, middle, and end that communicates a clear idea.

Specifically how is this necessary in the New or Modified Course?

Students must possess basic English reading and writing skills to achieve the objectives of the accounting 31 course noted below:

1. Demonstrate understanding and application of terminology appropriate to the subject matter.
2. Utilize and maintain a general ledger.
3. Organize and operate payroll applications.
4. Operate and maintain an inventory control system.

ACCTG-31 advisory justification for Eligibility for ENGL-126

-- Course Advisory --

New or Modified Course

ACCTG-31, Computerized Accounting

Course Advisory

Eligibility for ENGL-126, Reading Skills for College

Preceding Course/s for Advisory

ENGL-262, Reading Improvement

Concept, Skills, Kinds of Knowledge

SLOs for ENGL-262:

1. Apply a variety of vocabulary skills for increased comprehension during reading.
2. Apply prereading and active reading strategies to increase success with and comprehension of unfamiliar texts.
3. Analyze expository texts to determine explicit/implicit main ideas and logical support, leading to author's intended meaning.
4. Determine basic organizational writing patterns to increase comprehension of expository texts.
5. Distinguish between fact and opinion and determine author's tone and purpose in non-fiction writings.

Specifically how is this necessary in the New or Modified Course?

Students must possess basic English reading and writing skills to achieve the objectives of the accounting 31 course noted below:

1. Demonstrate understanding and application of terminology appropriate to the subject matter.
2. Utilize and maintain a general ledger.
3. Organize and operate payroll applications.
4. Operate and maintain an inventory control system.

ACCTG-31 advisory justification for Eligibility for MATH-201

-- Course Advisory --

New or Modified Course

ACCTG-31, Computerized Accounting

Course Advisory

Eligibility for MATH-201, Elementary Algebra

Preceding Course/s for Advisory

MATH-250, College Arithmetic

Concept, Skills, Kinds of Knowledge

1. Apply the four arithmetic operations to integers.
2. Apply the four arithmetic operations to fractions.
3. Apply the four arithmetic operations to decimals.
4. Evaluate integers raised to whole number exponents using the definition of exponents.

Specifically how is this necessary in the New or Modified Course?

Students must possess basic math skills to be able to:

1. Demonstrate proficiency in the operation of computer hardware as it relates to accounting software applications.
2. Utilize and maintain a general ledger.
3. Reconcile individual accounts receivables with credit sales and cash receipts.
4. Reconcile individual accounts payables with credit purchases and cash payments.
5. Choose and execute depreciation applications.
6. Organize and operate payroll applications.
7. Operate and maintain an inventory control system.

ACCTG-31 co-requisite justification for ACCTG-40 or ACCTG-4A

-- Corequisite Justification --

New or Modified Course

ACCTG-31, Computerized Accounting

Course Corequisite

Accounting 40 or Accounting 4A

Preceding Course(s) for Corequisite

Concepts, Skills, Kinds of Knowledge (SLO)

SLOs for ACCTG 40:

1. Use appropriate accounting vocabulary to effectively communicate in the business environment. Identify, evaluate, and solve elementary accounting problems in the work place.
2. Apply proper accounting principles to various accounting problems/transactions.
3. Use critical thinking to make financial decisions by comparing and evaluating accounting data in order to prepare
4. Required financial reports.
5. Use the ten-key office calculator by touch.

How do the SLOs above apply to the New or Modified Course?

Accounting 31 emphasizes the processing of business transactions using a computer and computer software. Student success in accounting 31 will increase if they have prior, or are at least concurrently obtaining, basic accounting knowledge. Accounting 40 provides the fundamental background in accounting terminology, journals, ledgers and financial statements which will facilitate the successful completion of accounting 31.

Click one of the following that apply. Documentation may be attached. Click one of the following that apply. Documentation may be attached.

[X] Significant statistical evidence indicates that the absence of the prerequisite course is related to unsatisfactory performance in the target course.

[] The health and safety of the students in this course requires the prerequisite.

*Justification: Indicate how this is so below.

[] The prerequisite or corequisite course is part of a sequence of courses within or across a discipline.

[] The prerequisite or corequisite is required in order for the course to be accepted for transfer to the UC or CSU systems. *Justification: Indicate how this is so below.

[] The prerequisite or corequisite is required by law or government regulations.

*Justification: Explain or cite regulation numbers:

[] The safety or equipment operation skills learned in the prerequisite or corequisite course are required for the successful or safe completion of this course. *Justification: Indicate how this is so below.

[] Three CSU/UC campuses require an equivalent prerequisite or corequisite for a course equivalent to the target course. *Justification: List three CSU/UC campuses and course equivalent below.

Justification "fill in"

ACCTG-31, Computerized Accounting co-requisite justification for IS-15

-- Corequisite Justification --

New or Modified Course

ACCTG-31, Computerized Accounting

Course Corequisite

IS-15, Computer Concepts

Preceding Course(s) for Corequisite

Concepts, Skills, Kinds of Knowledge (SLO)

SLOs for IS-15:

1. Demonstrate understanding of Information-Technology (IT) concepts in hardware, software, and networks.
2. Apply effective information-technology skills to perform practical business functions that include word processing, spreadsheet, presentational, and database management applications.
3. Demonstrate critical thinking to solve technology problems ethically and effectively.

How do the SLOs above apply to the New or Modified Course?

Accounting 31 (computerized accounting) uses a computer and accounting software to process business transactions. Students must possess basic skills/knowledge in computer hardware and software to be successful in computerized accounting. The learning outcomes of a course such as IS 15 will provide students basic knowledge in hardware and software necessary to effectively analyze and record business transactions processed through a computer as is done in accounting 31.

Click one of the following that apply. Documentation may be attached. Click one of the following that apply. Documentation may be attached.

Significant statistical evidence indicates that the absence of the prerequisite course is related to unsatisfactory performance in the target course.

The health and safety of the students in this course requires the prerequisite.

*Justification: Indicate how this is so below.

The prerequisite or corequisite course is part of a sequence of courses within or across a discipline.

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Justification "fill in"