Revised by: D. Layne
Reviewed by: K. Bandy
C & G Ed approval: December 13, 2010
Board approval: February 10, 2011
CO approval: Fall 2011

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.

Total Hours: 48 hours lab

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*. Hoboken, NJ: Wiley Publishing, Inc.,
            2008. Print.

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

Methods of Instruction:

1.   Assigned readings from the text
2.   Assigned problems from the text
3.   Laboratory assignments

Methods of Evaluation:

1.   Chapter quizzes
2.   Projects and reports
3.   Capstone project