

SAN DIEGO COMMUNITY COLLEGE DISTRICT
CONTINUING EDUCATION
COURSE OUTLINE

SECTION I

SUBJECT AREA AND COURSE NUMBER

ACCT 502

COURSE TITLE

COMPUTERIZED ACCOUNTING

TYPE COURSE

NON-FEE

VOCATIONAL

CATALOG COURSE DESCRIPTION

The course is designed to incorporate manual accounting knowledge and apply it to computerized accounting by balancing "real world" tasks with hands-on computer activities. The course provides a practical method of processing basic accounting transactions, receivables and payables, general ledger, payroll, and inventory management. (FT)

LECTURE/LABORATORY HOURS

54

ADVISORIES

Successful completion of ACCT 512, (Accounting-Intermediate) or equivalent.

RECOMMENDED SKILL LEVEL

Eighth (8) grade reading, communicate effectively in the English language, knowledge of general math.

INSTITUTIONAL STUDENT LEARNING OUTCOMES

1. Social Responsibility
SDCE students demonstrate interpersonal skills by learning and working cooperatively in a diverse environment.
2. Effective Communication
SDCE students demonstrate effective communication skills.
3. Critical Thinking
SDCE students critically process information, make decisions, and solve problems independently or cooperatively.

INSTITUTIONAL STUDENT LEARNING OUTCOMES (CONTINUED)

4. Personal and Professional Development

SDCE students pursue short term and life-long learning goals, mastering necessary skills and using resource management and self advocacy skills to cope with changing situations in their lives.

COURSE GOALS

To present and integrate computerized accounting theory and procedures. To demonstrate how computers are used in today's accounting environments. To present a hands-on approach to accounting procedures using a multifunctional, integrated software system. To provide the potential for enhanced academic and communication skills and the opportunity to perform in a group setting, enabling students to process computerized accounting methods with a business-like approach to the subject. To facilitate independent and team problem solving so that students may successfully interact with employers, co-workers, and the public. To provide students with instruction in common business practices, ethics, and integrity. To introduce and relate training to career opportunities in the accounting and bookkeeping areas.

COURSE OBJECTIVES

Upon successful completion the student will be able to:

1. Identify and define key terms associated with computerized accounting. Operate a computer and accounting software using a keyboard and/or a mouse.
2. Perform the procedures required for setting up a computerized accounting system. Develop and input company information, required accounts, account classification, extended classifications, account subtotals, and appropriation accounts. Perform accounting, fixed assets, inventory, and payroll setup.
3. Identify the components and procedures required to complete an accounting cycle using a computer.
4. Perform account, vendor and customer maintenance, and enter general journal transactions, and enter adjusting and closing entries. Perform the transactions of the complete accounting cycle for a business.
5. Display and print account, journal, general ledger, and financial statements reports.
6. Perform transactions associated with accounts receivable and accounts payable. Record and enter debit/credit memorandums, purchase transactions, cash payments, and sales receipts.
7. Demonstrate the use of accounting control systems, such as cash voucher and inventory systems. Perform the transactions used to process a computerized voucher system.
8. Identify the basic differences in the accounting methods and procedures used in businesses organized as sole proprietorships, partnerships, and corporations.
9. Compare and analyze the differences between current year end and previous year end financial data. Perform several types of financial analysis on the year end data.
10. Compute depreciation of fixed assets using a computerized accounting system. Performing depreciation using a variety of depreciation systems: the straight line method, the double declining balance method, the sum-of-the-years method, and the modified accelerated cost recovery system (ACRS and MACRS). Display and print fixed asset reports and depreciation schedules and reports.

COURSE OBJECTIVES (CONTINUED)

11. Maintain inventory records, using a computerized accounting system. Enter inventory transactions and display/print inventory reports.
12. Perform payroll functions required for each pay period, quarter, and year using a computerized accounting system. Update federal and state tax rates, percentages and limits. Maintain employee data. Enter payroll transactions. Display/print payroll checks and reports.
13. Demonstrate professional ethics, personal integrity, and good business practices meeting the needs of today's business world. Describe the effect of ethics and other security issues on accounting and business considerations, in general. Apply problem solving techniques to ethical dilemmas that may be encountered in real-life business situations.

SECTION II

COURSE CONTENT AND SCOPE

1. Introduction and Utilization of the Computer
 - 1.1. Start up procedures
 - 1.2. Open and save a file
 - 1.3. Use a keyboard or a mouse for input
 - 1.4. File maintenance
 - 1.5. Exit the program
2. Accounting System Setup
 - 2.1. Company information
 - 2.2. Required accounts and account classification
 - 2.3. Appropriation accounts
 - 2.4. Fixed asset, inventory and payroll setup
3. General Ledger Applications
 - 3.1. Chart of accounts
 - 3.2. General journal transactions
 - 3.3. Adjusting entries
 - 3.4. Customer and vendor maintenance
 - 3.5. Closing entries
 - 3.6. Financial statement reports
4. Accounts Receivable and Accounts Payable Applications
 - 4.1. Debit/credit memorandums
 - 4.2. Purchasing transactions
 - 4.3. Sales transactions
 - 4.4. Cash payments and cash receipts
5. Accounting Control Systems
 - 5.1. Voucher systems
 - 5.1.1. Cash payment transactions
 - 5.1.2. New vouchers
 - 5.1.3. Cash payment journals
 - 5.1.4. Check disbursements
 - 5.2. Inventory systems

COURSE CONTENT AND SCOPE (CONTINUED)

- 5.2.1. Inventory transactions
- 5.2.2. Inventory maintenance
- 5.2.3. Inventory reports
- 6. Payroll Applications
 - 6.1. The payroll system
 - 6.2. Pay periods
 - 6.3. Federal and state tax rates, percentages, and limits
 - 6.4. Employee data maintenance
 - 6.5. Payroll transactions
 - 6.6. Federal and state reports
 - 6.7. Generate payroll checks
 - 6.8. Payroll reports
- 7. Depreciation Applications
 - 7.1. Fixed assets
 - 7.2. Variety of depreciation methods
 - 7.3. Depreciation schedules and reports
 - 7.4. Fixed asset reports
- 8. Business Organization Systems
 - 8.1. Sole proprietorships
 - 8.2. Partnerships
 - 8.3. Corporations
- 9. Financial Statement Analysis
 - 9.1. Comparative income statement
 - 9.2. Comparative balance sheet

APPROPRIATE READINGS

Appropriate readings may include, but are not limited to, materials such as textbooks and workbooks, instructor written handouts, computerized accounting simulations, resource manuals, videos, tutorials, on-line assistance, and relevant industry periodicals.

WRITING ASSIGNMENTS

Writing assignments will enable the students to demonstrate understanding of computerized accounting concepts/procedures and application of proper writing skills. Appropriate assignments may include, but are not limited to: completing assigned exercises and reports, maintaining a notebook or portfolio of class assignments and projects, providing written answers to assigned textbook questions, and performing mathematical calculations as assigned.

OUTSIDE ASSIGNMENTS

Students are expected to spend a minimum of two hours per day outside class in practice and preparation for each day in class. Outside assignments may include, but are not limited to:

1. Reading and studying texts.

OUTSIDE ASSIGNMENTS (CONTINUED)

2. Simulations.
3. Handouts.
4. Tutorials required for successful completion of computerized accounting tasks.
5. Analyzing and providing written responses to designated assignments.
6. Researching appropriate additional reading, and volunteering for course related projects.

APPROPRIATE ASSIGNMENTS THAT DEMONSTRATE CRITICAL THINKING

Assignments which demonstrate critical thinking may include, but are not limited to, written and oral analysis and evaluation of readings and classroom projects, group or team discussion or readings, lectures, ideas, observation and evaluation of end results in assigned exercises.

EVALUATION

The student's grade will be based on multiple measures of performance. The assessment will measure development of independent critical thinking skills and will include evaluation of the student's ability to:

1. Perform accounting and mathematical calculations using a computer, as assigned.
2. Apply theory to laboratory assignments, successfully completing the assigned hands-on computer projects and tests.
3. Perform on written, oral, and practical examinations.
4. Participate in class activities and discussions, as an individual and as a part of a team.
5. Maintain attendance per current policy.

Satisfactory completion of the course requires completion of a culmination activity, which may include, but is not limited to, one of the following:

1. Written report.
2. Classroom presentation.
3. Research project.
4. Industry involvement.

The culminating activity will require the student to use the new skills that he/she acquired during the course. Upon successful completion of each individual course a Certificate of Course Completion will be issued. Upon successful completion of all courses included in the program a Certificate of Program Completion will be issued.

NOTE: In accordance with District Policy, instructors are required to provide the students, in writing, the specific competencies to be demonstrated and the methods and criteria by which they will be evaluated. These methods must be consistent with the course goals/objectives and must be included in a course syllabus and presented to each student.

METHOD OF INSTRUCTION

The primary methods of instruction, may include, but are not limited to: lecture, lab, demonstration, individualized study, tutorials, group or team activities, and audio-visual aids. Other unique instruction requirements such as outside assignments, field trips, guided student job assignments, and guest speakers may also be used. Instruction also includes individual correction of all workbook material and practice sets. This course, or sections of this course, may be offered through distance education.

TEXTS AND SUPPLIES

Texts and other classroom supplements must be current and consistent with contemporary teaching techniques which address academic skills and employer related needs. Texts, handouts, and other teaching supplements must be at an appropriate reading level.

A specific listing of texts and supplies used in the development and presentation of a specific course of instruction at a site must be included in the syllabus presented to each student.

Text:

Integrated Accounting, Klooster and Allen, Southwestern Publishing Company, latest edition;
Quickbooks Pro, Labyrinth Publications, latest edition

Supplies:

Textbook, workbook, simulations, standardized tests, computer disks, pens and pencils, 12-inch ruler, handouts, filmstrips, transparencies, charts.

PREPARED BY Office Systems Professors DATE June, 1987

REVISED BY Carol Everette DATE 8/24/95

REVISED BY Carol Everette DATE 8/24/96

REVISED BY: Carol Everette DATE 02//2007

REVISED BY Instructional Services/SLO's Added DATE May 30, 2013

Instructors must meet all requirements stated in Policy 3100 (Student Rights, Responsibilities and Administrative Due Process), and the Attendance Policy set forth in the Continuing Education Catalog.

REFERENCES:

San Diego Community College District Policy 3100
California Community Colleges, Title 5, Section 55002
Continuing Education Catalog