# **ACCTG120: Computerized Accounting Systems**

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Author: • Michael Scott

• Margaryan, Araik

Attachments: DE Addendum\_ACCTG\_120 COR\_08\_26\_2020 CoDE\_09\_26\_2023.pdf

Course Code (CB01): ACCTG120

Course Title (CB02): Computerized Accounting Systems

Department: ACCTG
Proposal Start: Fall 2024

TOP Code (CB03): (0502.00) Accounting

CIP Code: (52.0302) Accounting Technology/Technician and Bookkeeping.

SAM Code (CB09): Clearly Occupational

Distance Education Approved: No Will this course be taught No

asynchronously?:

Course Control Number (CB00): CCC000583859

Curriculum Committee Approval Date: 02/28/2024

Board of Trustees Approval Date: 04/16/2024

Last Cyclical Review Date: 02/28/2024

Course Description and Course Note: ACCTG 120 provides students with computer skills required for employment in the field of

computerized accounting by providing an introduction to accounting application software

for bookkeepers, accountants, and business managers.

Justification: Mandatory Revision

Academic Career: • Credit

## **Academic Senate Discipline**

Primary Discipline: • Accounting

Course Special Class Status (CB13)  Course is not a special class.	Grading Basis  • Grade with Pass / No-Pass Option
Pre-Collegiate Level (CB21)  Not applicable.	Course Support Course Status (CB26)  Course is not a support course
otions	
	Course is not a special class.  Pre-Collegiate Level (CB21)  Not applicable.

General Education Status (CE	325)			
Not Applicable				
Transferability			Transferability St	tatus
Transferable to CSU only			Approved	
Units and Hours				
Summary				
Minimum Credit Units (CB07)	3			
Maximum Credit Units (CB06)	3			
Total Course In-Class (Contact) Hours	54			
Total Course Out-of-Class Hours	108			
Total Student Learning Hours	162			
Credit / Non-Credit Op	otions			
Course Type (CB04)		Noncredit Course	Category (CB22)	Noncredit Special Characteristics
Credit - Degree Applicable		Credit Course.		No Value
Course Classification Code (CE	311)	Funding Agency C	ategory (CB23)	Cooperative Work Experience
Credit Course.		Not Applicable.		Education Status (CB10)
Variable Credit Course				
Weekly Student Hours	5		Course Stud	ent Hours
In Cla	ss	Out of Class	Course Duration	on (Weeks) 18

•				
	In Class	Out of Class	Course Duration (Weeks)	18
Lecture Hours	3	6	Hours per unit divisor	0
Laboratory	0	0	Course In-Class (Contact) Ho	ours
Hours			Lecture	54
Studio Hours	0	0	Laboratory	0
			Studio	0

Total	54		
Course Out-of-Class	Hours		
Lecture	108		
Laboratory	0		
Studio	0		
Total	108		

## **Time Commitment Notes for Students**

No value

# **Units and Hours - Weekly Specialty Hours**

Activity Name	Туре	In Class	Out of Class
No Value	No Value	No Value	No Value

# Pre-requisites, Co-requisites, Anti-requisites and Advisories

### **Advisory**

ACCTG110 - Basic Accounting I (in-development)

#### **Objectives**

- Describe the techniques of bookkeeping.
- Explain the role of the basic accounting equation as a foundation for accounting record.

OR

## **Advisory**

ACCTG101 - Financial Accounting (in-development)

### **Objectives**

- Define and use accounting and business terminology.
- Explain what a system is and how an accounting system is designed to satisfy the needs of specific businesses and users.
- Summarize the purpose of journals and ledgers.

Entry Standards			
Entry Standards			

Course Limitations		
Cross Listed or Equivalent Course		

Specifications	
Methods of Instruction  Methods of Instruction	Discussion
Methods of Instruction	Collaborative Learning
Methods of Instruction	Multimedia
Methods of Instruction	Presentations
Methods of Instruction	Lecture

## **Out of Class Assignments**

- Reading assignment to introduce each covered subject (e.g. introduction to computer systems, manual method versus computerized method, basics of computerized Accounting by module and selected accounting system)
- Software application assignments to reinforce the covered subject (e.g. assignments in QuickBooks)

Methods of Evaluation	Rationale
Exam/Quiz/Test	Quizzes
Exam/Quiz/Test	Tests
Exam/Quiz/Test	Final examination

## **Textbook Rationale**

No Value

Textbooks Author	Title	Publisher	Date	ISBN
Kay, Donna	Computer Accounting with QuickBooks 2019	Boston: McGraw Hill	2019	9781259741104
Other Instructional Ma	terials (i.e. OER, handouts)			
<b>Materials Fee</b> No value				

	omes and Objectives
Course Objectives	
Explain the computer	skills needed to improve employability in the field of computer based accounting.
Explain basics of comp	outer hardware and accounting software.
Choose the correct so	ftware for operations in bookkeeping, accounting and business management.
SLOs Carry out the set-up p	process of an accounting file, preferences, settings, and chart of accounts.  Expected Outcome Performance: 70.
ILOs Core ILOs	Analyze and solve problems using critical, logical, and creative thinking; ask questions, pursue a line of inquiry, and derive conclusions; cultivate creativity that leads to innovative ideas.
	Demonstrate depth of knowledge in a course, discipline, or vocation by applying practical knowledge, skills, abilities, theories, or methodologies to solve unique problems.
ACCTG Accounting	
	theories, or methodologies to solve unique problems.  Create, edit, and print worksheets using formulas and statistical, date and time, financial and logical functions to solve

 $Interpret\ source\ documents\ and\ enter\ the\ respective\ transactions\ in\ company's\ computerized\ accounting\ system.$ 

 $Set-up\ and\ process\ a\ company's\ accounting\ information\ and\ Payroll\ System\ Through\ the\ use\ of\ computers.$ 

**ACCTG** 

Bookkeeping - Certificate

Expected Outcome Performance: 70.0

ILOs Core ILOs	Analyze and solve problems using critical, logical, and creative thinking; ask questions, pursue a line of inquiry, and derive conclusions; cultivate creativity that leads to innovative ideas.
	Demonstrate depth of knowledge in a course, discipline, or vocation by applying practical knowledge, skills, abilities, theories, or methodologies to solve unique problems.
ACCTG Accounting	Create, edit, and print worksheets using formulas and statistical, date and time, financial and logical functions to solve business information.
ACCTG Accounting	Create, edit, and print worksheets using formulas and statistical, date and time, financial and logical functions to solve business information.
<i>ACCTG</i> Bookkeeping - A.S. Degree Major	Set-up and process a company's accounting information and Payroll System Through the use of computers.
	Understand accounting terms and uses as they apply to business. Knowledge of financial statements and their importance to a business, vendors, creditors, and customers.
ACCTG Bookkeeping - Certificate	Set-up and process a company's accounting information and Payroll System Through the use of computers.
	Understand accounting terms and uses as they apply to business. Knowledge of financial statements and their importance to a business, vendors, creditors, and customers.

# **Additional SLO Information**

Does this proposal include revisions that might improve student attainment of course learning outcomes?

No

Is this proposal submitted in response to learning outcomes assessment data?

No

If yes was selected in either of the above questions for learning outcomes, explain and attach evidence of discussions about learning outcomes.

No Value

### **SLO Evidence**

No Value

### **Course Content**

### **Lecture Content**

### Review of Accounting Principles (6 hours)

- Assets = Liabilities + Capital
- Accounting Cycle (Analyzing, Classifying, Recording, Summarizing, Interpreting)
- Journals, Accounts, Ledgers, Subsidiary Ledgers

## Statements Introduction to Computer Systems (7 hours)

- Input/Output methods and devices
- Central Processing Units
- Storage devices
- Languages

### Manual Method versus Computerized Method (6 hours)

- · Advantages and disadvantages
- Function of the accountant and the computer
- Analyze, classify, interpret
- Speed, accuracy, storage, statements
- Steps to convert from manual to automated
- Auditing requirements

#### Basics of Computerized Accounting by Module (10 hours)

Set-up

- Main file
- Transactions
- Reports

### The Selected Accounting System (7 hours)

- Input/Output device how it works
- The computer how it works
- The language software
- Error corrections

### Problems in 5 modules: General Ledger, Accounts Receivable, Accounts Payable, Payroll & Inventory (18 hours)

- Transactions/posting/trial balance
- Beginning balances/transactions/posting/statements
- Payroll/payroll register/checks/general W-2 forms

**Total Hours: 54** 

Additional Information
Is this course proposed for GCC Major or General Education Graduation requirement? If yes, indicate which requirement in the two areas provided below.
GCC Major Requirements  No Value
GCC General Education Graduation Requirements  No Value
Repeatability  Not Repeatable
Justification (if repeatable was chosen above)  No Value
Resources
Did you contact your departmental library liaison?

Resources

Did you contact your departmental library liaison?

No

If yes, who is your departmental library liason?

Aisha Conner-Gaten (Business, ESL-Credit)

Did you contact the DEIA liaison?

No

Were there any DEIA changes made to this outline?

No

If yes, in what areas were these changes made:
No Value
Will any additional resources be needed for this course? (Click all that apply)  • No
If additional resources are needed, add a brief description and cost in the box provided.  No Value