

**BBK 50 Course Outline as of Spring 2000****CATALOG INFORMATION**

Dept and Nbr: BBK 50 Title: COMP BBK & ACCT I  
 Full Title: Computerized Bookkeeping and Accounting 1  
 Last Reviewed: 1/23/2023

Units		Course Hours per Week		Nbr of Weeks	Course Hours Total	
Maximum	3.00	Lecture Scheduled	3.00	17.5	Lecture Scheduled	52.50
Minimum	3.00	Lab Scheduled	1.00	6	Lab Scheduled	17.50
		Contact DHR	0		Contact DHR	0
		Contact Total	4.00		Contact Total	70.00
		Non-contact DHR	0		Non-contact DHR	0

Total Out of Class Hours: 105.00

Total Student Learning Hours: 175.00

Title 5 Category: AA Degree Applicable

Grading: Grade Only

Repeatability: 00 - Two Repeats if Grade was D, F, NC, or NP

Also Listed As:

Formerly:

**Catalog Description:**

Students record business transactions in journals and ledgers, compute payroll, and prepare balance sheets and income statements using both a manual and computerized system.

**Prerequisites/Corequisites:****Recommended Preparation:**

Course Completion or Concurrent Enrollment in BGN 81

**Limits on Enrollment:****Schedule of Classes Information:**

Description: Students record business transactions in journals & ledgers, compute payroll, & prepare balance sheets & income statements using both manual & computerized systems. (Grade Only)

Prerequisites/Corequisites:

Recommended: Course Completion or Concurrent Enrollment in BGN 81

Limits on Enrollment:

Transfer Credit: CSU;

Repeatability: Two Repeats if Grade was D, F, NC, or NP

## **ARTICULATION, MAJOR, and CERTIFICATION INFORMATION:**

<b>AS Degree:</b>	<b>Area</b>			Effective:	Inactive:
<b>CSU GE:</b>	<b>Transfer Area</b>			Effective:	Inactive:
<b>IGETC:</b>	<b>Transfer Area</b>			Effective:	Inactive:
<b>CSU Transfer:</b>	Transferable	Effective:	Fall 1981	Inactive:	
<b>UC Transfer:</b>		Effective:		Inactive:	

**CID:**

**Certificate/Major Applicable:**

Both Certificate and Major Applicable

## **COURSE CONTENT**

**Outcomes and Objectives:**

The students will:

1. Analyze business transactions to determine account classification in order to record in proper account.
2. Prepare essential financial statements; namely, income statement, statement of owner's equity, and balance sheet.
3. Memorize and interpret standard accounting terms.
4. Differentiate appropriate journals and ledgers for recording specific business transactions.
5. Locate and identify types of accounting errors.
6. Correct accounting errors.
7. Compare various depreciation methods.
8. Reconcile bank accounts to the general ledger cash account.
9. Contrast accrual versus cash basis accounting.
10. Create and replenish petty cash fund.
11. Calculate gross wages, determine deductions, and compute net wages.
12. Compute and send in employer's and employees' payroll taxes and withholdings.
13. Integrate using the computer in all phases of the accounting process.

**Topics and Scope:**

1. Analyzing Business Transactions: Part I
  - A. Definition of accounting
  - B. Career opportunities
  - C. Types of accounting (general ledger accounts)
    1. assets
    2. liabilities
    3. owner's equity
    4. revenue
    5. expenses

2. Analyzing Business Transactions: Part II
  - A. Review of revenue and expense accounts
  - B. Major financial statements
  - C. Computerization
3. Recording Business Transactions
  - A. T account form
  - B. Debit and credit
  - C. Trial balance
  - D. Manual and computer
4. General Journal and General Ledger
  - A. Recording in the general journal
  - B. Posting to the general ledger
  - C. Locating and correcting errors
  - D. Computerized recording and posting
5. Adjustments and the Work Sheet
  - A. Fiscal period
  - B. Worksheets
  - C. Adjustments
  - D. Journalizing adjusting entries
  - E. Methods of depreciation
6. Closing Entries and the Post Closing Trial Balance
  - A. Closing entries
  - B. Post closing trial balance
  - C. Interim statements
  - D. Review 1-cycle problem
7. Accounting for the Professional in the Combined Journal
  - A. Accrual basis
  - B. Cash receipts and disbursements basis
  - C. Modified cash basis
  - D. Combined journal
  - E. Pegboard accounting
8. Bank Accounts and Cash Funds
  - A. Using checking accounts
    1. writing checks
    2. bank statements
  - B. The petty cash fund
  - C. The change fund
  - D. Cash short and over
9. Payroll Accounting
  - A. Employee earnings and deductions
    1. payroll records
    2. employer and employee relationships
    3. laws affecting employees' pay
    4. laws affecting employers' payroll taxes
    5. how employees get paid
    6. deductions from total earnings
    7. payroll register
    8. the payroll entry
    9. paychecks
  10. computers at work
    - a. payroll application
    - b. payroll practice set

## 10. Payroll Accounting

### A. Employer's taxes, payments, and reports

1. employer's identification number
2. employer's payroll taxes
3. journal entries for recording payroll
4. payments of FICA tax and employees' Federal Income Tax Withholding
5. payments of state unemployment insurance
6. payments of federal unemployment insurance
7. deposits of employees' state income tax withholding
8. reports and payments of fed. unemployment insurance
9. workers' compensation insurance
10. adjusting for accrued salaries and wages
11. tax calendar

### Assignment:

Students complete homework problems, quizzes, exams, computerized problems, and practice sets.

### Methods of Evaluation/Basis of Grade:

**Writing:** Assessment tools that demonstrate writing skills and/or require students to select, organize and explain ideas in writing.

None, This is a degree applicable course but assessment tools based on writing are not included because problem solving assessments are more appropriate for this course.

Writing  
0 - 0%

**Problem Solving:** Assessment tools, other than exams, that demonstrate competence in computational or non-computational problem solving skills.

Homework problems, Quizzes, Exams, PRACTICE SETS & LAB PROBLEMS

Problem solving  
0 - 20%

**Skill Demonstrations:** All skill-based and physical demonstrations used for assessment purposes including skill performance exams.

None

Skill Demonstrations  
0 - 0%

**Exams:** All forms of formal testing, other than skill performance exams.

Multiple choice, True/false, Matching items, Completion

Exams  
80 - 100%

**Other:** Includes any assessment tools that do not logically fit into the above categories.

ATTENDANCE AND PARTICIPATION

Other Category  
0 - 10%

**Representative Textbooks and Materials:**

COLLEGE ACCOUNTING by Mcquaig, Houghton-Mifflin Publishing Co., 1989,  
4th edition.