

BBK 50 Course Outline as of Fall 2023**CATALOG INFORMATION**

Dept and Nbr: BBK 50 Title: COMPUTER BBKG & ACCTG 1

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 will learn to record business transactions in journals and ledgers, compute payroll, and prepare financial statements using both a manual and a computerized system for a sole proprietorship.

Prerequisites/Corequisites:**Recommended Preparation:**

Course Completion or Concurrent Enrollment in BGN 81
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Limits on Enrollment:**Schedule of Classes Information:**

Description: Students will learn to record business transactions in journals and ledgers, compute payroll, and prepare financial statements using both a manual and a computerized system for a sole proprietorship. (Grade Only)

Prerequisites/Corequisites:

Recommended: Course Completion or Concurrent Enrollment in BGN 81
Course Completion or

Lecture-Related Topics & Scope:

I. Analyzing Business Transactions: Part I

- A. Definitions of accounting terminology
- B. Career opportunities
- C. Types of accounts (general ledger accounts)
 - 1. Assets
 - 2. Liabilities
 - 3. Owner's equity
 - 4. Revenue
 - 5. Expenses

II. Analyzing Business Transactions: Part II

- A. Review of revenue and expense accounts
- B. Major financial statements
- C. Manual and computerized transactions

III. Recording Business Transactions

- A. T account form
- B. Debit and credit
- C. Trial balance

IV. General Journal and General Ledger

- A. Recording in the general journal
- B. Posting to the general ledger
- C. Computerized recording and posting

V. Adjustments and the Worksheet

- A. Fiscal period
- B. Worksheets
- C. Adjustments
- D. Locating and correcting errors
- E. Journalizing adjusting entries
- F. Depreciation

VI. Closing Entries and the Post Closing Trial Balance

- A. Closing entries
- B. Post closing trial balance
- C. Interim statements
- D. Review 1-cycle problem

VII. Accrual versus Cash Basis Accounting

- A. Accrual basis
- B. Cash receipts and disbursements basis

VIII. Reconcile Accounts and Cash Funds

- A. Using checking accounts
 - 1. Writing checks
 - 2. Bank statements
- B. Petty cash fund
- C. Cash short and over

IX. Payroll Accounting

- A. Employee and employer
 - 1. Payroll records and pay periods
 - 2. Employer/employee versus independent contractor relationships
 - 3. Laws affecting employees' pay
- B. Earnings, deductions, taxes, and reports
 - 1. Laws affecting employees' and employers' payroll taxes
 - 2. Deductions and deposits

- 3. Payroll register
- 4. Recording payroll entry
- X. Accounting for Merchandise Inventory and Cost of Goods Sold
 - A. Net delivered cost of purchases
 - B. Calculating cost of goods sold
 - C. Changes in inventory
- XI. Computerized Accounting
 - A. Manual versus computerized systems

Lab-Related Topics & Scope:

- I. Analyzing Business Transactions: Part II - Computerized transactions
- II. General Journal and General Ledger - Computerized recording and posting
- III. Computerized Accounting - Use accounting software to record all transactions, generate reports, and close books

Assignment:

Lecture-Related Assignments:

- 1. Homework problems
- 2. Chapter quizzes and exam(s)
- 3. Weekly reading
- 4. In-class or online discussions

Lab-Related Assignments:

- 1. Computerized problems
- 2. Practice sets
- 3. Generate reports

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; practice sets; computerized lab problems; generate reports

Problem solving
20 - 50%

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.

Chapter quizzes and exam(s)

Exams
40 - 75%

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

Attendance; participation; in-class or online discussions

Other Category
0 - 10%

Representative Textbooks and Materials:

College Accounting. 16th ed. Price, John, and Haddock, David, and Farina, Michael. McGraw Hill. 2021.

Computer Accounting with QuickBooks Online: A Cloud-Based Approach, 4th ed., Carol Yacht and Matthew Lowenron. McGraw Hill. 2023.