Northern Marianas College
CURRICULUM ACTION REQUEST

Effective Semester / Session: Fall 2011

Type of Action:  
- New
- Modification [X]
- Move to Inactive (Stop Out)
- Cancellation

Course Alpha and Number: AC 226

Course Title: Computerized Accounting

Reason for initiating, revising, or canceling:
This course guide has been revised to reflect changes in the department name, textbook, catalogue course description, course prerequisites, course outline, instructional goals, and student learning outcomes, and the addition of assessment measures.

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Proposer

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Dean of Academic Programs and Services
Northern Marianas College  
Course Guide

Course: AC 226 – Computerized Accounting

1. Department: Business

2. Purpose
   This course introduces students to the use of computers in recording, preparing, and presenting accounting information. As more businesses turn to computerized accounting for dealing with their transactions, the need for trained personnel in accounting and computer applications will increase. The primary target population for this course consists of students majoring in accounting. This course offers students the opportunity to build and enhance skills needed to work with a computerized accounting system.

3. Description

   A. Required/Recommended Textbook(s) and Related Materials
      Readability level: Grade 10

   B. Contact Hours
      1. Lecture: 3 hours per week/45 hours per semester
      2. Lab: N/A
      3. Other:

   C. Credits
      1. Number: 3
      2. Type: Regular Degree Credits

   D. Catalogue Course Description
      This course provides students who have been exposed to manual accounting procedures opportunities to work hands-on with a computerized accounting system. This course covers general ledger, accounts receivable, accounts payable, depreciation, and payroll procedures, and uses Intuit QuickBooks software. Prerequisites: AC 220 and CS 103. English Placement Level: EN 101. Math Placement Level: MA 132.

   E. Degree or Certificate Requirements Met by Course
      This is a required course for the A.A.S. degree in Business Administration—Accounting Emphasis.

   F. Course Activities and Design
Students will become familiar with basic computerized accounting concepts and material through reading, assignments, and classroom instruction. After each familiarization session, students will gain hands-on knowledge and experience by working with assigned problems and exercises using accounting software. Course activities will also include quizzes, exams, and individual projects.

4. Course Prerequisite(s); Concurrent Course Enrollment; Required English/Mathematics Placement Level(s)

Prerequisites: AC 220, CS 103
English Placement Level: EN 101
Math Placement Level: MA 132

5. Estimated Cost of Course; Instructional Resources Needed

Cost to the Student: Tuition for a 3-credit course, the cost of the textbook, and the student activities fee.

Cost to the College: Instructor’s salary

Instructional resources needed for this course include computer laboratory, whiteboard, and overhead projector for PowerPoint presentations.

6. Method of Evaluation

Student performance will be based on the regular letter grade system as described below:

A: Excellent—grade points: 4.0;
B: Above average—grade points 3.0;
C: Average—grade points; 2.0;
D: Below average—grade points 1.0;
F: Failure—grade points 0.0.

NMC’s grading and attendance policies will be followed.
7. **Course Outline**

This is a topical outline and does not necessarily indicate the sequence in which the material will be presented.

1.0 Introduction to QuickBooks

2.0 Managing Lists
   2.1 Accounts
   2.2 Customers/jobs
   2.3 Employees
   2.4 Vendors

3.0 Working with Bank Accounts
   3.1 Registers
   3.2 Transferring money between accounts
   3.3 Reconciling accounts

4.0 Different Types of Accounts
   4.1 Credit card accounts
   4.2 Asset accounts
   4.3 Liability accounts
   4.4 Equity accounts

5.0 Entering Sales and Invoice Data into QuickBooks

6.0 Receiving and Recording Customer Payments

7.0 Entering and Paying Bills

8.0 Using Reports and Graphs to Analyze Financial Data

9.0 Managing Inventory

10.0 Tracking and Paying Sales Tax

11.0 Doing Payroll with QuickBooks

12.0 Estimating Costs of Jobs, and Invoicing in Progress

13.0 Tracking Time
14.0 Customizations to the Forms and Letters

8. Instructional Goals
This course will introduce students to:

1.0 Setting up accounts and lists of different types in QuickBooks;

2.0 Using registers to access and modify any QuickBooks balance sheet accounts;

3.0 Reconciling a checking account in QuickBooks with bank statements;

4.0 Managing and tracking assets and liabilities in QuickBooks;

5.0 Creating customer invoices, sales orders, and statements of billings in QuickBooks;

6.0 Creating different types of financial reports and graphs; and

7.0 Setting up and managing inventory in QuickBooks.

9. Student Learning Outcomes
Upon successful completion of this course, students will be able to:

1.0 Set up accounts and lists of different types in QuickBooks;

2.0 Use registers to access and modify any QuickBooks balance sheet accounts;

3.0 Reconcile a checking account in QuickBooks;

4.0 Manage and track assets and liabilities in QuickBooks;

5.0 Create customer invoices, sales orders, memos, and statements of billings in QuickBooks;

6.0 Create a variety of reports and graphs of financial data;

7.0 Set up and manage inventory in QuickBooks; and
8.0 Perform any necessary adjusting and closing entries to complete the accounting cycle.

10. Assessment Measures
Assessment of student learning may include, but not be limited to, the following:

1.0 Periodic quizzes;
2.0 Class participation and class activities;
3.0 Homework;
4.0 Special project assignments; and
5.0 A final exam.