**Instructor Guide**

**INSTITUTION: Linn Benton Community College**

**COURSE TITLE: Computerized Accounting**

**COURSE NUMBER: BA 228 – Credit Unit 2 (4 Modules)**

**TEXTBOOK:** [**Using QuickBooks Accountant 2015 for Accounting, 14th Edition by Glenn Owen; Cengage Learning**](http://www.cengagebrain.com/shop/en/US/storefront/US;CMGTJSESSIONID=1sy2XjHRNS5KQ3lvH1Ddyr92qQzpC5H1XdVfLnsRsztJCZvh63Zg!-1627622599?cmd=CLHeaderSearch&entryPoint=storefront&messageType=CLHeaderSearch&fieldValue=978-1-305-08477-3)

Notes: Students must purchase a copy of the textbook due to no available LTI at this time.

|  |  |
| --- | --- |
| CONTENT: | INSTRUCTOR NOTES: |
| Credit Unit 2 Introduction | This Credit Unit includes four Modules; Module 1 on “Setting Up Your Business’s Accounting System”, Module 2 on “Cash-Oriented Business Activities”, Module 3 on “Additional (Non-cash) Business Activities”, and Module 4 on “Adjusting Entries”.**Course Outcomes:*** Create a new company within the QuickBooks Environment
* Enter a new account.
* Demonstrate the ability to properly enter transactions into the A/R, A/P, and other functional areas of the program.
* Properly run reconciliation reports or bank accounts.
* Customize and print out financial statements.
 |

**Module 1:**

|  |  |
| --- | --- |
| CONTENT: | INSTRUCTOR NOTES: |
| Module 1 Introduction: (CU2 M1) | This Module covers Setting Up Your Business’s Accounting System.**Module Outcomes:*** Create a new company file using the EasyStep Interview.
* Set up company preferences.
* Set up company items.
* Set up customers, vendors, and accounts.
* Set up payroll and employees.
* Create a backup file.
 |
| Reading: (CU2 M1) Chapter 6 | Read Chapter 6 in your textbook (p. 90-126). |
| Self-check: (CU2 M1) Chapter 6 | Questions located in Chapter 6 Practice section of the textbook. |
| Competency Assessment: (CU2 M1) Chapter 6 Game | For this Competency Assessment you will play the game linked below. You will need to complete the game with at least $1 left. When finished, take a screenshot of your results and submit it.See: [Chapter 6 Game](http://app.teachergaming.net/g/1/1/6608)Access game by selecting “Play As Guest.” |
| Competency Assessment: (CU2 M1) Chapter 6 Application | Questions 1-6 of the Chapter 6 Exercises from the Publisher Content was used. Answer Key located in Publisher Content was also used. 4 pts. per question. |

**Module 2:**

|  |  |
| --- | --- |
| CONTENT: | INSTRUCTOR NOTES: |
| Module 2 Introduction: (CU2 M2) | This Module covers Cash-Oriented Business Activities.**Module Outcomes:*** Record cash-oriented business transactions classified as financing activities, such as owner contributions.
* Record cash-oriented business transactions classified as investing activities, such as equipment purchases.
* Record cash-oriented business transactions classified as operating activities, such as inventory purchases, sales and payroll.
* Evaluate a firm’s performance and financial position.
 |
| Reading: (CU2 M2) Chapter 7 | Read Chapter 7 in your textbook (p. 146-186). |
| Self-check: (CU2 M2) Chapter 7 | Questions located in Chapter 7 Practice section of the textbook.  |
| Competency Assessment: (CU2 M2) Chapter 7 Game | For this Competency Assessment you will play the game linked below. You will need to complete the game with at least $1 left. When finished, take a screenshot of your results and submit it.See: [Chapter 7 Game](http://app.teachergaming.net/g/1/1/6609)Access game by selecting “Play As Guest.” |
| Competency Assessment: (CU2 M2) Chapter 7 Application | Questions 1-5 of the Chapter 7 Exercises from the Publisher Content was used. Answer Key located in Publisher Content was also used. 4 pts. per question.  |

**Module 3:**

|  |  |
| --- | --- |
| CONTENT: | INSTRUCTOR NOTES: |
| Module 3 Introduction: (CU2 M3) | This Module covers Additional (Non-cash) Business Activities.**Module Outcomes:*** Record additional business transactions classified as financing activities, such     as repayment of loans.
* Record additional business transactions classified as investing activities, such as selling short term investments for a gain or loss..
* Record additional business transactions classified as operating activities, such as purchasing and selling inventory on account.
* Record business transactions classified as noncash investing and financing activities, such as the purchase of equipment with long-term debt.
 |
| Reading: (CU2 M3) Chapter 8 | Read Chapter 8 in your textbook (p. 224-252). |
| Self-check: (CU2 M3) Chapter 8 | Questions located in Chapter 8 Practice section of the textbook.  |
| Competency Assessment: (CU2 M3) Chapter 8 Game | For this Competency Assessment you will play the game linked below. You will need to complete the game with at least $1 left. When finished, take a screenshot of your results and submit it.See: [Chapter 8 Game](http://app.teachergaming.net/g/1/1/6610)Access game by selecting “Play As Guest.”  |
| Competency Assessment: (CU2 M3) Chapter 8 Application | Questions 1-4 of the Chapter 8 Exercises from the Publisher Content was used. Answer Key located in Publisher Content was also used. 4 pts. per question.  |

**Module 4:**

|  |  |
| --- | --- |
| CONTENT: | INSTRUCTOR NOTES: |
| Module 4 Introduction: (CU2 M4) | This Module covers Adjusting Entries.**Module Outcomes:*** Accrue expenses incurred but not yet recorded.
* Accrue revenues earned but not yet recorded.
* Record expenses incurred but previously deferred.
* Adjust for unearned revenue.
* Prepare a bank reconciliation and record related adjustments.
 |
| Reading: (CU2 M4) Chapter 9 | Read Chapter 9 in your textbook (p.270-288). |
| Self-check: (CU2 M4) Chapter 9 | Questions located in Chapter 9 Practice section of the textbook.  |
| Competency Assessment: (CU2 M4) Chapter 9 Game | For this Competency Assessment you will play the game linked below. You will need to complete the game with at least $1 left. When finished, take a screenshot of your results and submit it.See: [Chapter 9 Game](http://app.teachergaming.net/g/1/1/6618)Access game by selecting “Play As Guest.” |
| Competency Assessment: (CU2 M4) Chapter 9 Application | Questions 1-4 of the Chapter 9 Exercises from the Publisher Content was used. Answer Key located in Publisher Content was also used. 4 pts. per question. |
| BA 228 Credit Unit Assessment: (CU2) | The following Chapter Assignment 1 questions of the textbook were used for this Assessment. Each chapter assignment was designed to build upon previous work done in the previous chapters. Assignment 1: * Chapter 6: Part A-H
* Chapter 7: Part A-D
* Chapter 8: Part A-F
* Chapter 9: Part A-F
 |
| Credit Unit Assessment: (CU2) Answer Key | The Answer Key located in the Publisher Content was also used along with the following points. Chapters 6-9 Answer Keys: 4 pts. per question.  |

This workforce product was funded by a grant awarded by the U.S. Department of Labor’s Employment and Training Administration. The product was created by the grantee and does not necessarily reflect the official position of the U.S. Department of Labor. The U.S. Department of Labor makes no guarantees, warranties, or assurances of any kind, express or implied, with respect to such information, including any information on linked sites and including, but not limited to, accuracy of the information or its completeness, timeliness, usefulness, adequacy, continued availability, or ownership.



Documents also licensed under Creative Commons 4.0 International (CCBY).