**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.

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| 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:**

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| 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:**

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| 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:**

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| 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:**

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| 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. |

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