

**MINNESOTA WEST COMMUNITY & TECHNICAL COLLEGE
COURSE OUTLINE**

DEPT. SBM COURSE NO. SBMT2610

NUMBER OF CREDITS: 3

COURSE TITLE: SBM Computerization for Accounting

CATALOG DESCRIPTION: This course will focus on the basics of record keeping using computerized accounting software. An emphasis is placed on organization of the chart of accounts, data entry and financial statement interpretation.

AUDIENCE: Small Business Owners & Managers

FULFILLS MN TRANSFER CURRICULUM AREA(S): *N/A*

PREREQUISITES OR NECESSARY ENTRY SKILLS/KNOWLEDGE: None

LENGTH OF COURSE: Semester

THIS COURSE IS USUALLY OFFERED:

Every other year ☐ fall ☐ spring ☐ summer ☐ undetermined ☒

Four goals are emphasized in course at Minnesota West Community & Technical College:

1) ACADEMIC CONTENT:

- a. Identify asset accounts
- b. Identify liability accounts
- c. Identify equity accounts
- d. Identify revenue accounts
- e. Identify cost of goods accounts
- f. Identify expense accounts
- g. Identify source documents for opening balances
- h. Identify source documents for sales journal
- i. Identify source documents for expense journal

2) THINKING SKILLS:

- a. Compare charts of accounts for different businesses
- b. Organize chart of accounts
- c. Enumerate asset accounts balances
- d. Enumerate liability account balances
- e. Construct opening balance sheet

- f. Construction and interpretation of the profit and loss statement, accounts receivable statement, accounts payable statement, balance sheet, cash flow statement, and specialty reports.

3) COMMUNICATIONS SKILLS:

4) HUMAN DIVERSITY:

TOPICS TO BE COVERED:

- 1) Organization of the chart of accounts and accounting transactions
- 2) Data entry for opening balances, sales, and expense accounts
- 3) Report construction and interpretation

LIST OF EXPECTED COURSE OUTCOMES:

- 1) See above

LEARNING/TEACHING TECHNIQUES used in the course are:

- | | |
|---|---|
| <input type="checkbox"/> Collaborative Learning | <input checked="" type="checkbox"/> Problem Solving |
| <input checked="" type="checkbox"/> Student Presentations | <input type="checkbox"/> Interactive Lectures |
| <input type="checkbox"/> Creative Projects | <input checked="" type="checkbox"/> Individual Coaching |
| <input checked="" type="checkbox"/> Lecture | <input type="checkbox"/> Films/Videos/Slides |
| <input checked="" type="checkbox"/> Demonstrations | <input type="checkbox"/> Other (describe below) |
| <input type="checkbox"/> Lab | |

ASSIGNMENTS AND ASSESSMENTS FOR THIS CLASS INCLUDE:

- | | | |
|---|--|---|
| <input checked="" type="checkbox"/> Reading | <input type="checkbox"/> Tests | <input checked="" type="checkbox"/> Individual Projects |
| <input type="checkbox"/> Oral Presentations | <input checked="" type="checkbox"/> Worksheets | <input type="checkbox"/> Collaborative Projects |
| <input type="checkbox"/> Textbook Problems | <input type="checkbox"/> Papers | <input type="checkbox"/> Portfolio |
| <input type="checkbox"/> Group Problems | <input type="checkbox"/> Term Paper | |
| <input type="checkbox"/> Other (describe below) | | |

EXPECTED STUDENT LEARNING OUTCOMES: See above

The information in this course outline is subject to revision

Veteran Services: Minnesota West is dedicated to assisting veterans and eligible family members in achieving their educational goals efficiently. Active duty and reserve/guard military members should advise their instructor of all regularly scheduled military appointments and duties that conflict with scheduled course requirements. Instructors will make every effort to work with the student to identify adjusted timelines. If you are a veteran, please contact the Minnesota West Veterans Service Office.

To receive reasonable accommodations for a documented disability, please contact the campus Student Services Advisor or campus Disability Coordinator as arrangements must be made in advance. In addition, students are encouraged to notify their instructor.

**This document is available in alternative formats to individuals with disabilities by contacting the
Student Services Advisor or by calling 800-658-2330 or
Minnesota Relay Service at 800-627-3529 or by using your preferred relay service.**

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