

## PERALTA COMMUNITY COLLEGE DISTRICT COURSE OUTLINE

<b>COLLEGE:</b>	Laney College	<b>STATE APPROVAL DATE:</b>	06/26/2016
<b>ORIGINATOR:</b>	Anna Beavers	<b>STATE CONTROL NUMBER:</b>	CCC000574605
		<b>BOARD OF TRUSTEES APPROVAL DATE:</b>	06/14/2016
		<b>CURRICULUM COMMITTEE APPROVAL DATE:</b>	04/15/2016
		<b>CURRENT EFFECTIVE DATE:</b>	01/23/2017

**DIVISION/DEPARTMENT:** Laney College

**1. REQUESTED CREDIT CLASSIFICATION:**

Credit - Not Degree Applicable  
Course is not a basic skills course.  
Stand-alone

**2. DEPT/COURSE NO:**

BUS 206

**3. COURSE TITLE:**

Certified Bookkeeper Exam Review

**4. COURSE:** Laney New Course

**TOP NO.** 0502.00

**5. UNITS:** 4.00

**HRS/WK LEC:** 4.00 Total: 70.00

**HRS/WK LAB:**

**HRS/WK TBA:**

**6. NO. OF TIMES OFFERED AS SELETED TOPIC: AVERAGE ENROLLMENT:**

**7. JUSTIFICATION FOR COURSE:**

This is a review course that prepares accounting students to take the bookkeeper license certification exam through the American Institute of Professional Bookkeepers, AIPB. The certified bookkeepers license helps accounting job applicants communicate their knowledge and skill level to employers. Those who possess the license are more likely to obtain jobs, advance their careers, and open their own companies. The designation of bookkeeper continues to grow and it is in demand. This course allows the Business Department to increase it's offering to a large current population of students seeking the Accounting Associate of Arts Degree, A.A. and/or Certificate. Additionally, this course will provide those working in the accounting field the preparation necessary to sit for the certified license exam.

**8. COURSE/CATALOG DESCRIPTION**

Intensive, comprehensive review, preparing students for the National Bookkeeper Certification Exam: Adjusting Entries, correction of accounting errors, depreciation, payroll, inventory, internal controls and fraud prevention.

**9. OTHER CATALOG INFORMATION**

- a. Modular: No If yes, how many modules:
- b. Open entry/open exit: No
- c. Grading Policy: Both Letter Grade or Pass/No Pass
- d. Eligible for credit by Exam: No
- e. Repeatable according to state guidelines: Yes
- f. Required for degree/certificate (specify):  
New - Bookkeeping Certificate of Achievement
- g. Meets GE/Transfer requirements (specify):
- h. C-ID Number: Expiration Date:

- i. Are there prerequisites/corequisites/recommended preparation for this course? Yes  
Date of last prereq/coreq validation: 04/15/2016

- 10. LIST STUDENT PERFORMANCE OBJECTIVES (EXIT SKILLS):** (Objectives must define the exit skills required of students and include criteria identified in Items 12, 14, and 15 - critical thinking, essay writing, problem solving, written/verbal communications, computational skills, working with others, workplace needs, SCANS competencies, all aspects of the industry, etc.)(See SCANS/All Aspects of Industry Worksheet.)

Students will be able to:

1. Formulate adjusting entries and error correction journal entries.
2. Construct payroll journal entries and payroll reports.
3. Develop depreciation for fixed assets and preparation of depreciation journal entries expense.
4. Assemble inventory using FIFO, LIFO, and Weighted Average Methods.
5. Identification of proper internal accounting controls and procedures using General Accepted Accounting Principles.

- 11A. COURSE CONTENT:** List major topics to be covered. This section must be more than listing chapter headings from a textbook. Outline the course content, including essential topics, major subdivisions, and supporting details. It should include enough information so that a faculty member from any institution will have a clear understanding of the material taught in the course and the approximate length of time devoted to each. There should be congruence among the catalog description, lecture and/or lab content, student performance objectives, and the student learning outcomes. List percent of time spent on each topic; ensure percentages total 100%.

**LECTURE CONTENT:**

1. Identification of the major types of accounting accruals and deferrals. 10%
2. Preparation of adjusting journal entries and an adjusted trial balance. 10%
3. Finding and correcting accruals and deferrals transaction errors. 10%
4. Description of the basic payroll functions, including paying wages, withholding, deposits, and preparation of federal forms. 10%
5. Understanding depreciation of assets and reporting on financial statements and tax returns. 10%
6. Calculation of depreciation of assets using the straight-line, units of production, declining balance, and sum-of-the-digit-years methods. 10%
7. Explain the basic reporting of wages and tax payroll forms: 940, 941, 944, 945, W2, W3, and 1099. 10%
8. Preparation of journal entries for payroll distribution, payroll-related expenses, payroll liabilities, and remittance of employer taxes. 10%
9. Recording inventory purchases and sales and determine cost of good sold and ending inventory under the perpetual method, periodic method, moving average costing, first-in-first-out, last-in-last-out, and lower of cost or market. 10%
10. Implementation of internal controls for cash, inventory, and other non-cash assets. 10%

**11B. LAB CONTENT:**

n/a

- 12. METHODS OF INSTRUCTION** (List methods used to present course content.)

1. Activity
2. Discussion
3. Distance Education
4. Lecture
5. Multimedia Content
6. Projects

- 13. ASSIGNMENTS:** 8.00 hours/week (List all assignments, including library assignments. Requires two (2) hours of independent work outside of class for each unit/weekly lecture hour. Outside assignments are not required for lab-only courses, although they can be given.)  
 Out-of-class Assignments:  
 Assigned reading from text and supplemental materials. Completion of assigned exercises, problems and analysis of case studies, testing practicums.

ASSIGNMENTS ARE: (See definition of college level):  
 Primarily College Level

- 14. STUDENT ASSESSMENT:** (Grades are based on):  
 ESSAY (Includes "blue book" exams and any written assignment of sufficient length and complexity to require students to select and organize ideas, to explain and support the ideas, and to demonstrate critical thinking skills.)  
 COMPUTATION SKILLS  
 NON-COMPUTATIONAL PROBLEM SOLVING (Critical thinking should be demonstrated by solving unfamiliar problems via various strategies.)  
 SKILL DEMONSTRATION  
 MULTIPLE CHOICE

**15. TEXTS, READINGS, AND MATERIALS**

A. Textbooks:

Bulmash, Gary. 2015. *Mastering Adjusting Entries* AIPB, American Institute of Professional Bookkeepers

Debera J. Salam, CPP. 2015. *Mastering Payroll* AIPB, American Institute of Professional Bookkeepers

Kalfayan, Garo and Patterson, Denise. 2015. *Mastering Depreciation* American Institute of Professional Bookkeepers

Meyer, Philip. 2015. *Mastering Inventory* AIPB, American Institute of Professional Bookkeepers

\*Date is required: Transfer institutions require current publication date(s) within 5 years of outline addition/update.

B. Additional Resources:

Library/LRC Materials and Services:

The instructor, in consultation with a librarian, has reviewed the materials and services of the College Library/LRC in the subject areas related to the proposed new course

Are print materials adequate? Yes

Are nonprint materials adequate? Yes

Are electronic/online resources available? Yes

Are services adequate? Yes

Specific materials and/or services needed have been identified and discussed. Librarian comments:  
 Please provide a list of recent, recommended supplementary (non-textbook) titles to the acquisitions librarian.

C. Readings listed in A and B above are: (See definition of college level):

Primarily college level

**16. DESIGNATE OCCUPATIONAL CODE:**

C - Occupational

**17. LEVEL BELOW TRANSFER:**

Y = Not Applicable

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**SUPPLEMENTAL PAGE**

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Use only if additional space is needed. (Type the item number which is to be continued, followed by "continued."

Show the page number in the blank at the bottom of the page. If the item being continued is on page 2 of the outline, the first supplemental page will be "2a." If additional supplemental pages are required for page 2, they are to be numbered as 2b, 2c, etc.)

1a. Prerequisites/Corequisites/Recommended Preparation:

**PREREQUISITE(S):**

BUS 020: General Accounting

or

BUS 001A: Financial Accounting

and

BUS 021: Payroll Accounting

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