



QUINSIGAMOND
Community College

BKK101: Bookkeeping I – Course Description, Topics, Learning Objectives

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2012-2013
 QUINSIGAMOND COMMUNITY COLLEGE
 NEW COURSE PROPOSAL

Course Discipline/Division: Business and Technology Division
Course Number: BKK 101
Course Name: Bookkeeping I
Prerequisites and/or corequisites (confer with affected department coordinator): ENG 091 with a grade of "C" or better and passing ENG 096 departmental writing final exam essay or appropriate placement score, MAT 090.
CIP code (check with IRaP Office): 52.0302
Effective Term/year: Fall 2013
Give a rationale for the new course. Be sure to indicate whether this course replaces another course. This bookkeeping course has been created for two specific bookkeeping certificates, namely the Accounts Payable/Accounts Receivable Certificate and the Full Charge Bookkeeper Certificate. The specific target audience these certificates are aimed at is the displaced worker looking to garner specific knowledge, skills and experience entry level in the bookkeeping and accounting fields. The number of accounting related jobs is expected to grow by 12% to 2016. This course will specialize in the recordkeeping functions such as payroll, accounts receivable, accounts payable, cash inventory or purchases needed in small, mid-size and larger companies. Students in this course will not only have the expertise and skill set for the aforementioned recordkeeping function but they will also be asked to create their own company transactions and correctly post and create the financial statements necessary using Generally Accepted Accounting Principles. This course is not a replacement for any other course we now teach.
Is the course content similar to other courses now offered? Yes <input checked="" type="checkbox"/> No <input type="checkbox"/> If yes, attach a statement for the coordinator of the department offering the similar course. ACC 101 Financial Accounting is similar and has been discussed within the department.
Please indicate if this course will serve as any of the following types of electives <input type="checkbox"/> Elective <input type="checkbox"/> Discipline specific (name the discipline) <input type="checkbox"/> Program specific (name the program) <input type="checkbox"/> Multiple perspective (confer with the Liberal Arts Coordinator)
Note: Any courses with BKK designation WILL NOT FULFILL a Business Elective.

Is this course required for a program? If yes, submit a separate Program Revision Proposal or New Program Proposal.	
This course is required for the Accounts Payable/Accounts Receivable Certificate and the Full Charge Bookkeeping Certificate.	
Expected enrollment per term: 20	Expected enrollment per year: 40
Will any of the following be required: NO Additional staff ___ Additional space ___ Additional equipment ___	
Provide a rationale for any needs indicated above and include approximate cost of equipment.	
Library print and non-print resources in support of this course: \$500	

Course Materials

Course number: BKK 101		
Course name: Bookkeeping I		
Credits: 3		
Lecture Hours: 3	Lab hours:0	Clinic Hours:
General course description and prerequisites (as it will appear in the catalog):		
BKK 101 Bookkeeping I 3 credits		
<p>This course focuses on the recordkeeping skills needed in the area of double entry bookkeeping for small, mid-size, and large companies. Students study how to compute, classify, and record numerical data; prepare routine posting calculations, verify financial data using basic math skills; and reconcile discrepancies found. Areas of study include short term and long term assets and liabilities transactions as well as recording revenue and expense entries. This detail-oriented course provides knowledge and experience in the recordkeeping functions of a business entity as well as ample opportunity to learn and use good communications skills.</p>		
Prerequisites: Passing ENG 091 with a grade of C or higher and passing the ENG 096 departmental writing final examination essay or appropriate placement score, MAT 090. F/S/SU		
All required texts and paperbacks, including information on publisher and edition used (provide a suggested text):		
<ul style="list-style-type: none"> • "DUDE ...WHERE'S MY PROFIT?" Pedersen, ISBN 9781615396207 • Bookkeeping 101 Text • Viking Marine A Business Simulation 		
Instructional Objectives (list):		
<ol style="list-style-type: none"> 1. Classify, record and summarize numerical data accurately 2. Check figures, postings and documents for correct entry, mathematical accuracy and proper codes 3. Debit, credit and total accounts manually 		

4. Receive, record and reconcile cash, checks and vouchers
5. Reconcile discrepancies found in records
6. Use logic and reasoning to identify problems and use approaches to resolve them
7. Give full attention to what others are saying, speak to convey information effectively, manage one's own time and work independently

Teaching procedures: (provide suggested teaching methodology):

Short mini lectures, use of whole brain learning methods, group activities and discussions, use of Business Simulation problem, use of hands-on approach to skill building

Course topics and/or assignments and/or required and/or supplemental reading (provide a list of suggested course topics):

Weeks 1-3

DUDE Where's my profit workbook

Weeks 4-9

Ch 3-General Journals and General Ledger

Ch 4-Adjusting entries and Work sheet

Ch 6 Bank Accounts, Cash Funds, and Internal Control

Ch 7 Employee Earnings and Deductions

Week 10-13

Manual Business Simulation Problem

Week 14-15

Final

Other information:

- BKK 101 is designed to teach students the record keeping functions of an enterprise and is offered for credit toward the degree to be earned in Account Payable/Accounts Receivable and Full Charge Bookkeeper certificates. It may not be considered equivalent to college level Accounting for the purpose of transfer of credit to some baccalaureate institutions.
- Suggested basis for student grading and criteria for evaluating student performance
Quiz 50%, Midterm 25%, Final 25%
- Suggested attendance policy

Attendance (taken from the College Policies section of the Student Handbook)

"Students are expected to attend their scheduled classes. Instructors will disseminate attendance requirements in writing to their students during the first week of class."

While attendance is not a requirement of the course it is expected that you will attend each class.

- Suggested plagiarism statement

Plagiarism (taken from the College Policies section of the Student Handbook)

"Plagiarism means taking someone else's ideas or words and presenting them as one's own. The offense can take many forms including cheating on a test, passing in a paper taken from the Internet or from another student, or failing to properly use and credit sources in an essay. Sometimes the issue is subtle involving getting too much help on an assignment from someone else. In every instance, plagiarism means cheating both oneself and the owner of the source. Since cheating sabotages a student's learning experience, consequences range from no credit for the assignment to failure for the course and possible

expulsion from the college.”

My consequence would be a zero for that assessment.

• Suggested assessment methodologies

Assessment	%
Quiz (6) A quiz on each section of the course will be given to help keep you up to date on the material covered.	50%
Midterm Will consist of material covered throughout the first portion of the course.	25%
Final A portion will consist of your own created simulation problem.	25%
Total	100%

Please submit a syllabus for this new course to your dean.
See attached

List the Student Learning Outcomes for this course in the table below. Recommendations for writing SLOs can be found in the *General Information for Academic Affairs Proposals* document that is available on the QCC's Intranet under Frequently Used Forms (Academic Governance Forms).

COURSE STUDENT LEARNING OUTCOMES FOR BKK 101 Bookkeeping I	
Upon completion of the course, students will be able to:	
1	Classify, record and summarize numerical data accurately
2	Confirm transactions, postings and documents for correct entry, mathematical accuracy, proper codes and reconcile discrepancies found in records
3	Debit, credit and total accounts manually
4	Receive, record and reconcile cash, checks and vouchers
5	Apply logic and reasoning to identify problems and utilize approaches to resolve them
6	Give full attention to what others are saying, speak to convey information effectively, manage one's own time and work independently

How does the course support general education? Using the chart below, indicate the degree or level of connection between the course and outcome as indicated here.

I – Introductory/Background – There is an indirect relationship between the course and the outcome. The outcome itself is not the focus of the course but at least one element of the course serves as a building block to the achievement of the final outcome. For example, course elements may provide the knowledge, skills or attitudes necessary for the ultimate achievement of the outcome.

M – Intermediate/Transitional - There is more of a direct relationship between the course and the outcome than Introductory. A mixture of course elements supports the final achievement of the outcome, but the final integration of knowledge, skills and attitudes necessary for its achievement is not accomplished in this course. For example, knowledge, skills and/or attitudes (at least 2 of the 3) required for achievement of the outcome may be the focus of the course or course element, but the integration of all three is not.

E – Emphasized – There is a direct relationship between the course and the outcome. At least one element of the course focuses specifically on the complex integration of knowledge, skills and attitudes necessary to perform the outcome.

CONNECTION OF BKK 101 Bookkeeping I TO GENERAL EDUCATION STUDENT LEARNING OUTCOMES		I,M,E
Communication Skills: Students will write and speak effectively.		M
Information Literacy: Students will locate, evaluate and apply reliable and appropriate information.		E
Quantitative Reasoning: Students will apply the concepts and methods of mathematics to solve problems.		E
Scientific Reasoning: Students will relate scientific methods of inquiry to the acquisition of knowledge.		I
Technical Literacy: Students will utilize computer and emerging technologies effectively.		I
Aesthetics: Students will appreciate the variety of human experiences as expressed through the arts.		I
Multiple Perspectives: Students will demonstrate knowledge and appreciation of diverse cultures.		I
Ethics: Students will develop an awareness of personal obligations and responsibilities in one's community of influence.		E
Impact of Technology: Students will reflect on the impact of scientific and technological advances on the individual, society and the environment.		M
Civic Literacy: Students will demonstrate awareness of the responsibilities of local, national and international citizenship.		I

If the course is required in a program or it is an elective in a program, please indicate how the course contributes to the Program Student Learning Outcomes. List the Program Student Learning Outcomes and indicate the degree or level of connection between the course and outcome as I, M, or E. Please delete this table if it is not applicable.

CONNECTION OF BKK 101 Bookkeeping I to PROGRAM STUDENT LEARNING OUTCOMES FOR Accounts Payable/Accounts Receivable Certificate		
1	Analyze, calculate, and report financial information accurately and in a timely manner.	E
2	Demonstrate proficiency in both manual and automated accounts payable and accounts receivable accounting systems.	E
3	Apply accounting principles which relate to accounting support functions.	M
4	Demonstrate knowledge of a broad overview of business ownership, administrative processes, and basic management, marketing concepts.	M
5	Use the Microsoft Office Suite® and QuickBooks® software effectively.	M
6	Communicate effectively using written, oral and nonverbal techniques, including the use of appropriate technology in the gathering and presentation of information.	M

Quinsigamond Community College
BKK 101 Bookkeeping I Syllabus

Instructor's Name
Telephone Number
E-Mail Address
Mailbox #
Office #
Office Hours

The instructor reserves the right to modify this syllabus during the course to make the learning experience more relevant to student needs.

Course Title and Number
BKK 101 Bookkeeping I

General Course Description

Bookkeeping I - 3 credits

This course focuses on the recordkeeping skills needed in the area of double entry bookkeeping for small, mid-size and large business entities. Students study how to compute, classify and record numerical data; prepare routine posting calculations, verify financial data using basic math skills and reconcile discrepancies found. Areas of study include short term and long term assets and liabilities transactions as well as recording revenue and expense entries. This detail oriented course provides knowledge and experience in the recordkeeping functions of a business entity as well as ample opportunity to learn and use good communications skills.

Prerequisites: Passing ENG 091 with a grade of "C" or better and passing the ENG 096 departmental writing final exam essay or appropriate placement score, MAT 090. F/S/SU

Required text and materials

- DUDE ...WHERE'S MY PROFIT? PEDERSEN, ISBN 9781615396207
- Bookkeeping 101 Text
- Viking Marine A Business Simulation

Pencils, erasers, 3 ring binder, calculator

Course Philosophy and Teaching Procedures

My goals for teaching Bookkeeping 101 are for students to be able to translate the actual source documents into double entry bookkeeping format. Students also need a basic knowledge of the big picture which will be gained using the DUDE workbook. To better help with both every day as well as the overall closing process I will call on students' personal knowledge of their own cash and accrual transactions. Students will be asked to read assigned work, listen to mini-lectures of the important concepts, take notes, and work within group settings to problem solve, analyze, and prepare homework assignments outside of class.

Students may call upon me within the classroom time, in my office during my office hours, e-mail me, or may call for an appointment. A tutor is available in The Learning Center to help answer questions as well as on line. Our informal classroom atmosphere will hopefully allow students to become friendly each other and facilitate the formation of study groups.

Instructional Objectives

Upon successful completion of BKK 101, students should be able to:

1. Classify, record and summarize numerical data accurately
2. Confirm transactions, postings and documents for correct entry, mathematical accuracy, proper codes and reconcile discrepancies found in records
3. Debit, credit and total accounts manually
4. Receive, record and reconcile cash, checks and vouchers
5. Apply logic and reasoning to identify problems and utilize approaches to resolve them
6. Give full attention to what others are saying, speak to convey information effectively, manage one's own time and work independently

Basis for assessment

Seven quizzes, one midterm and one final will be given throughout the semester. Six quizzes, the midterm and the final are the basis for your grade.

Assessment	%
Quiz (6) A quiz on each section of the course will be given to help keep you up to date on the material covered.	50%
Midterm Will consist of material covered throughout the first portion of the course.	25%
Final A portion will consist of your own created simulation problem.	25%
Total	100%

Make ups

There are **NONE**. Instructors in the Accounting Program have unanimously decided upon this policy. Should the college officially close, students should expect assignments to be due at the next class meeting.

Attendance (taken from the College Policies section of the Student Handbook)

"Students are expected to attend their scheduled classes. Instructors will disseminate attendance requirements in writing to their students during the first week of class."

While attendance is not a requirement of the course it is expected that you will attend each class.

Accommodations

If a student needs course adaptations or accommodations because of a disability, or has medical information to share with me, please come to me as soon as possible. The College is committed to access for students with disabilities. Disability Services, located in Room 246A, assists students with have documented learning, medical physical and/or emotional/Psychiatric disabilities. For more information you may call them at (508) 854-4471.

Plagiarism (taken from the College Policies section of the Student Handbook)

“Plagiarism means taking someone else’s ideas or words and presenting them as one’s own. The offense can take many forms including cheating on a test, passing in a paper taken from the Internet or from another student, or failing to properly use and credit sources in an essay. Sometimes the issue is subtle involving getting too much help on an assignment from someone else. In every instance, plagiarism means cheating both oneself and the owner of the source. Since cheating sabotages a student’s learning experience, consequences range from no credit for the assignment to failure for the course and possible expulsion from the college.”

My consequence would be a zero for that assessment.

Course topics and assignments

Date	Topic and assignment
Week 1	Syllabus review, DUDE exercises 1-3
Week 2	DUDE exercises 4-9, Sail-along weeks 1&2
Week 3	DUDE Sail-along weeks 3-5
Week 4	General Journals & General Ledger
Week 5	Adjusting entries and Worksheet
Week 6	Bank Accounts, Cash Funds and Internal Control
Week 7	Employee Earnings and Deductions
Week 8	Mid Term Test
Week 9	Business Simulation
Week 10	Business Simulation
Week 11	Business Simulation
Week 12	Business Simulation
Week 13	Creating your Business Simulation
Week 14	FINAL TEST