



QUINSIGAMOND
Community College

BKK102: Bookkeeping II – 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 102
Course Name: Bookkeeping II
Prerequisites and/or corequisites (confer with affected department coordinator): BKK 101
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 the specific purpose of taking and passing the Certified Bookkeeper test given by the American Institute of Professional Bookkeepers (AIPB). The specific target audience for the course are graduates of the Accounts Payable/Accounts Receivable Certificate and for experienced bookkeepers looking to add credentials to their experience. This course focuses on the knowledge and skills needed to carry out all key accounting functions through the adjusted trial balance. This course content has a marked distinction from the ACC 101 or ACC 102 courses already taught at the college; most especially that it does not include the preparation of financial statements and is more detailed in its adjusting and reconciling transactions. 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. Our coordinator and members of the business depart are aware and in agreement with this course.
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 a certificate in Full Charge Bookkeeping.	
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 102		
Course name: Bookkeeping II		
Credits: 3		
Lecture Hours: 3	Lab hours:0	Clinic Hours:
General course description and prerequisites (as it will appear in the catalog): BKK 102 Bookkeeping II 3 credits This course focuses on the proven bookkeeping knowledge and skills needed to carry out all key accounting functions through the adjusted trial balance. Students study how to generate adjusting entries, master correction of accounting errors, calculate and record basic payroll functions, compute depreciation, compute inventory values, and comprehend basic internal controls. Areas of study include adjusting entries, payroll, depreciation, inventory and internal controls. 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. Students are strongly encouraged to take and pass the American Institute of Professional Bookkeepers exam. Prerequisites: BKK 101. F/S/SU NOTE TO REGISTRAR: Note: BKK 101 Bookkeeping I and BKK 102 Bookkeeping II together will equal ACC 101 Financial Accounting I.		

All required texts and paperbacks, including information on publisher and edition used (provide a suggested text):

Certified Bookkeeper Workbook set, American Institute of Professional Bookkeepers
Bookkeeping 101 Text

Instructional Objectives (list):

1. Prepare adjusting entries for fixed assets and depreciation.
2. Analyze, verify and adjust end of period trial balance
3. Organize workflow
4. Compute and prepare payroll tax entries
5. Understand and use Payroll Federal Employment Forms as needed
6. Compute ending inventory as well as cost of goods sold using various inventory methods
7. Help a company install basic internal controls
8. 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, discussions, and use of AIPD quizzes as learning tools.

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

Date	Topic and assignment
Week 1	Mastering Adjusting Entries
Week 2	
Week 3	Mastering Correction of Accounting Errors
Week 4	
Week 5	Mastering Payroll
Week 6	
Week 7	
Week 8	Mastering Depreciation
Week 9	
Week 10	Mastering Inventory
Week 11	
Week 12	Mastering Internal Controls and Fraud Prevention
Week 13	

Week 14

Final

Other information:

- BKK 102 is designed for students to sit and pass the American Institute of Professional Bookkeepers certification test within the Full Charge Bookkeeper certificate. 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

Assessment	PTS each	Total PTS
Quiz (6) A quiz on each section of the course will be given to help keep you up to date on the material covered.	32	192
Test (4) Will consist of material covered throughout the course.	48	192
Pass the 4 Certified Bookkeeper Examinations		116
TOTAL POINTS		500

Total # of Points	Letter Grade
345-500	A
307-344	B
269-306	C
200-268	D
0-199	F

- 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.”

- Suggested assessment methodologies
Test and Quizzes

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 102 Bookkeeping II	
Upon completion of the course, students will be able to:	
1	Prepare adjusting entries for fixed assets and depreciation.
2	Analyze, verify and adjust end of period trial balance
3	Organize workflow
4	Compute and prepare payroll tax entries
5	Understand and use Payroll Federal Employment Forms as needed
6	Compute ending inventory as well as cost of goods sold using various inventory methods
7	Help a company install basic internal controls
8	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 102 Bookkeeping II 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.		M
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 102 Bookkeeping II to PROGRAM STUDENT LEARNING OUTCOMES FOR Full Charge Bookkeeper Certificate		
1	Read an employment ad to decipher the important needs of the employer so the student can edit their resume and cover letter to show the skills and qualifications they have to meet those needs.	M
2	Work and gain experience in an actual bookkeeping environment.	E
3	Student to gain the skills and competencies to work efficiently as a bookkeeper within an office atmosphere.	E
4	Sit and pass the American Institute of Professional Bookkeeper exam.	E

Quinsigamond Community College
BKK 102 Bookkeeping 2 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 102 Bookkeeping II

General Course Description

Bookkeeping II - 3 credits

This course focuses on the proven bookkeeping knowledge and skills needed to carry out all key accounting functions through the adjusted trial balance. Students study how to generate adjusting entries, master correction of accounting errors; calculate and record basic payroll functions, compute depreciation, compute inventory values, and comprehend basic internal controls. Areas of study include adjusting entries, payroll, depreciation, inventory and internal controls. 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. Students are strongly encouraged to sit and pass the American Institute of Professional Bookkeepers exam.

Prerequisites: BKK 101. F/S/SU

BKK 102 is designed for students to sit and pass the American Institute of Professional Bookkeepers certification test within the Full Charge Bookkeeper certificate. It may not be considered equivalent to college level Accounting for the purpose of transfer of credit to some baccalaureate institutions.

Required text and materials

Certified Bookkeeper Workbook set, American Institute of Professional Bookkeepers
Bookkeeping 102 Text

Pencils, erasers, 3 ring binder, calculator

Course Philosophy and Teaching Procedures

The goals for teaching Bookkeeping 101 are for students to be able to pass the American Institute of Professional Bookkeepers exam. To accomplish this, the student will compute and record the entries needed in the AIPB workbooks as well as the Bookkeeping 101 text. To better help with understanding and knowledge I will call on students' personal familiarity 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 102, students should be able to:

1. Prepare adjusting entries for fixed assets and depreciation.
2. Analyze, verify and adjust end of period trial balance
3. Organize workflow
4. Compute and prepare payroll tax entries
5. Understand and use Payroll Federal Employment Forms as needed
6. Compute ending inventory as well as cost of goods sold using various inventory methods
7. Help a company install basic internal controls
8. Give full attention to what others are saying, speak to convey information effectively, manage one's own time and work independently

Basis for assessment

Six quizzes and four tests will be given throughout the semester. Each will be the basis for your grade.

Assessment	PTS each	Total PTS
Quiz (6) A quiz on each section of the course will be given to help keep you up to date on the material covered.	32	192
Test (4) Will consist of material covered throughout the course.	48	192
Pass the 4 Certified Bookkeeper Examinations		116
TOTAL POINTS		500

Total # of Points	Letter Grade
345-500	A
307-344	B
269-306	C
200-268	D
0-199	F

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	Mastering Adjusting Entries
Week 2	
Week 3	Mastering Correction of Accounting Errors
Week 4	
Week 5	Mastering Payroll
Week 6	
Week 7	
Week 8	Mastering Depreciation
Week 9	
Week 10	Mastering Inventory
Week 11	
Week 12	Mastering Internal Controls and Fraud Prevention
Week 13	
Week 14	