



# ACCT 255-Certified Bookkeeper (CB) Capstone 3

Credits  
**SYLLABUS**

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## CATALOG DESCRIPTION

This course serves as a specific capstone course following the successful completion of the Bookkeeping Certificate Program. The study will be focused on the current job market demands as it relates to qualified, professional bookkeepers. Students will be provided guidance and specific training towards testing and achieving the Certified Bookkeeper Designation. This course is not designed for transfer.

Prerequisites: ACCT 201

Semester Offered: Spring

### **Common Student Learning Outcomes**

*Upon successful completion of San Juan College programs and degrees, the student will demonstrate competency in...*

#### **BROAD AND SPECIALIZED LEARNING**

**Students will actively and independently acquire, apply, and adapt skills and knowledge with an awareness of global contexts.**

#### **CRITICAL THINKING**

**Students will think analytically and creatively to explore ideas, make connections, draw conclusions and solve problems.**

#### **CULTURAL AND CIVIC ENGAGEMENT**

**Students will act purposefully, reflectively, and ethically in diverse and complex environments.**

#### **EFFECTIVE COMMUNICATION**

**Students will exchange ideas and information with clarity in multiple contexts.**

#### **INFORMATION LITERACY**

**Students will be able to recognize when information is needed and have the ability to locate, evaluate, and use it effectively.**

#### **INTEGRATING TECHNOLOGIES**

**Students will demonstrate fluency in the application and use of technologies in multiple contexts.**

*Student work from this class may be randomly selected and used anonymously for assessment of course, program, and/or institutional learning outcomes. For more information, please refer to the Dean of the appropriate School.*

## **GENERAL LEARNING OBJECTIVES:**

- I. Discover the numerous advantages of becoming a qualified, professional bookkeeper in today's job market.
- II. Explore specific job-related skills and work ethics that give applicants an edge in the current job market.

- III. Prepare to meet the demands of the job market by demonstrating a high level of skill and knowledge.
- IV. Review previous studies as related to the accounting cycle.
- V. Correct accounting errors and prepare bank reconciliations.
- VI. Apply prior knowledge related to various payroll transactions and procedures.
- VII. Demonstrate ability to calculate depreciation using a variety of different methods.
- VIII. Study inventory, internal control and fraud prevention.

### **LEARNING OUTCOMES:**

Related General Learning Objectives and related Common Student Learning Outcomes are shown in parenthesis at the end of each Specific Learning Outcome.

Upon successful completion of the course, the student will be able to ...

- 1. Obtain information regarding the career options that are available for certified bookkeepers (I,II,III) (L,T).
- 2. Study the background of the AIPB and the publications it provides (I,II,III) (L,T).
- 3. Gain detailed information regarding the subject matter and procedures for taking the National Certified Bookkeeper Examination (I,II,III) (L,T).
- 4. Prepare journal entries for the accrual and deferral of revenues and expenses (IV) (L,T,C).
- 5. Record unearned revenue when payment is received in advance and adjust the account when the revenue has been earned (IV) (T,L).
- 6. Prepare a work sheet and explain its usefulness in preparing adjusting entries, the adjusted trial balance, closing entries and the post-closing trial balance – completion of the accounting cycle (IV) (L,T,C).
- 7. Explain when and where accounting errors occur and how they are found (V) (L,T,C).
- 8. Understand and prepare bank reconciliations (V) (L,T).
- 9. Understand accrual basis accounting versus cash basis accounting. Prepare and explain adjusting entries and how financial statements are prepared from the adjusted trial balance (IV,VI) (L,T,C).
- 10. Perform various payroll record keeping transactions and reports based on the understanding of different types of employees, Federal versus State wage-hour law, proper forms, deposits, withholdings and due dates (VI) (L,T,C,I).
- 11. Compute and allocate depreciation for an asset purchased at the beginning of the year versus during the year and prepare the depreciation schedule using the units of production, declining balance, and sum of the years' digits methods (VII) (L,T,C,I).
- 12. Calculate tax depreciation of cars, SUVs, pickups and vans (VII) (L,T,C,I).
- 13. Understand the general concepts of inventory valuation using the perpetual and periodic

methods (VIII) (L,T).

14. Describe and use inventory costing methods such as FIFO, LIFO and Lower of Cost or Market (VIII) (L,T,C).
15. Master internal control policies and procedures and how a good system can help to prevent fraudulent activities (VIII) (L,T,C).