

# Anoka Technical College

## ACCT 1200: Bookkeeper Certification Preparatory Course

### A. COURSE DESCRIPTION

Credits: 3

Lecture Hours/Week: 2

Lab Hours/Week: 2

OJT Hours/Week: \*.\*

Prerequisites:

This course requires all three of these prerequisites

ACCT 1025 - Principles of Accounting II

ACCT 1030 - Payroll Accounting

ACCT 1035 - Income Tax I

Corequisites: None

MnTC Goals: None

This course serves as a preparatory course for the Certified Bookkeeper exam. Certification is conferred by the American Institute of Professional Bookkeepers (AIPB). The course material includes adjusting entries, error correction, payroll, depreciation, inventory, internal controls, and fraud prevention. (Prerequisites: ACCT 1025, ACCT 1030, and ACCT 1035)

**B. COURSE EFFECTIVE DATES:** 08/26/2013 - Present

### C. OUTLINE OF MAJOR CONTENT AREAS

### D. LEARNING OUTCOMES (General)

1. Demonstrate applied knowledge in the area of adjusting entries including accrued revenues, accrued expenses, revenue collected in advance, prepaid expenses, other adjusting entries, and moving from the unadjusted trail balance to the financial statements.
2. Apply knowledge in the area of error correction by identifying where accounting errors occur and how to find them, performing bank reconciliations, using the trail balance to find errors, and correcting current-period errors.
3. Process payroll transactions and demonstrate knowledge by preparing appropriate forms and performing withholding calculations.
4. Implement depreciation procedures for book purposes and depreciation under federal income tax rules.
5. Administer inventory-related procedures including basic entries involving merchandise inventory, perpetual and periodic methods, and weighted-average, FIFO, and LIFO costing.
6. Examine internal controls and fraud prevention.

### E. Minnesota Transfer Curriculum Goal Area(s) and Competencies

None

### F. LEARNER OUTCOMES ASSESSMENT

As noted on course syllabus

### G. SPECIAL INFORMATION

None noted