

Small Business Accounting & Bookkeeping Training Program Syllabus

Course Description/Academic Competencies

Appropriate, applicable, and relevant academic competencies are integrated into this occupational program. The program curriculum and material are covered at a basic to intermediate level. Students are not required to have any prerequisite courses or training. The applicable academic competencies are integrated into the occupational program. They will learn and master the practical, real-world knowledge and skills they will encounter on the job.

Educational/Occupational Objectives and Skills

The program provides instruction in the occupational skills essential to success in the occupation, including job knowledge, work habits, and attitudes. The training program specializes in preparing adult students for entry and middle-level positions in the accounting and bookkeeping field as accounting clerks and bookkeepers trained for jobs in the areas of general accounting, bookkeeping, billing, and collection, accounts payable, payroll, and professional work habits and attitudes.

Sequence of Instruction/Student Learning Outcomes

The program provides applicable instruction required for completion determined by desired student learning outcomes. The proprietary curriculum consists of a mountain of training materials, including over fifty comprehensive PowerPoint lectures and many quizzes, tests, exercises, study guides, manuals, etc. covering all the major bookkeeping and accounting areas. Students learn real-world knowledge by working on and completing multiple manual and QuickBooks accounting practice sets consisting of realistic-looking and colorful source documents: customer sales invoices, vendor invoices, cash receipts and disbursements, employee time sheets and paychecks, bank statements, etc. They learn how to reconcile bank statements, prepare financial statements, and more. In addition, students master keyboarding and ten-key at an advanced level of proficiency, and learn professional work habits and attitudes.

Program Descriptions/Requirements/Student Assessments

The program includes course descriptions, learning objectives, course requirements and learning outcomes in order to facilitate quality assurance and the assessment of student learning. The student's program progress of the required detailed above and their attendance are monitored and recorded at the end of each session. Their grades and scores are entered into their transcript and attendance record the following day. Student reports of progress, attendance, and grades are summarized and published at the end of each month. Copies are distributed to the students and entered into the student's records. Requirements for Completion: (1) 90% or greater cumulative attendance; (2) minimum cumulative grade-point average of 75%; and (3) completion of all exercises/practice sets; and (4) minimum 75% grade on two final exams.

Program Curriculum/Outcomes and Achievement of Objectives

The organization of syllabi, lesson plans, competency tests, and other instructional materials is used to define a sequence for the achievement of objectives. The program is 600 clock hours: evenings Mon-Thurs, 4.5 hours per day, mornings Tues-Thurs 6 hours per day, 18 clock hours per week. Total length is 33.3 weeks (600 clock hours ÷ 18 clock hours per week) covering 234 calendar days and 7.7 months. Each week of instruction builds on the accumulative knowledge and skills acquired by the previous weeks to attain the desired student educational and occupational objectives and skills.

Program Organization

The program is organized to guide the delivery of instruction. The program should be designed to effectively guide the delivery of instruction by following a structured framework. It is based on the institution's assessment and identification of the specific skills and knowledge required by the target industry or occupation. The curriculum development is tailored to meet these needs, incorporating both theoretical and hands-on training components. Clear learning objectives, aligned with industry standards, are established for the program. Additionally, the program incorporates progressive skill-building, allowing our students to start with foundational concepts and gradually advance to more complex, hands-on tasks. Lastly, assessments methods are integrated to measure student progress and ensure mastery of skills.

Program Directs Learning Activities/Methods of Instruction

The program is conducted by an in-class instructor who engages directly with the students and curriculum under his or her guidance or supervision. These activities are designed to facilitate the acquisition of knowledge and skills through direct interaction with the learning materials or required skills. These direct learning activities include lectures, reading materials, hands-on activities, quizzes, exercises, interactive multimedia, real-world practice, and more.

Student Program Progress Benchmarks

The program includes specific benchmarks to measure and evaluate student progress and this information is entered into each student's permanent record. There are two primary records that document these benchmarks: the student transcript and the student attendance record.

Program Practice with Equipment and Materials

To develop skill proficiency, the program requires sufficient practice is provided with equipment and materials similar to those currently used in the occupation. In order to attain their certificate, a student is required to attain keyboard skills of 40wpm and 100% accuracy, and ten-key skills of 100kpm and 100% accuracy. In addition, students must complete all required hands-on, real-world exercises and practice sets.

Job-Related Health, Safety, and Fire Prevention

The work environment for graduates of this program will involve working in an office. Although office-related health, safety, and fire-prevention is not critical factor in this occupation, the institution's program orientation lecture includes general information in this regard. The school Chief Administrative Officer is responsible for overall policy implementation, resource allocation, and oversight of the institution's health and safety program. Our instructors are responsible for educating students about health and safety protocols specific to office work environments and for referring them to the institution's Health and Safety Manual in the media room.

Program Technology and Technical Support

The program encompasses technical knowledge and skills required in an office setting. This technical support is provided by the instructor as part of the program. Prior to enrollment, each student must complete a Technology Knowledge Survey in order to assess the student's of general computer and software skills. Based on the results of this survey, the instructor will adjust the student's instruction and practice according to his or her skill level. The program also includes intensive instruction and daily hands-on keyboarding and ten-key practice, as well as multiple computer-related exercises.

Evaluating Student Achievement

The program includes a systematic, objective, and equitable method of evaluating student achievement based on learning objectives and required competencies. Student reports of progress, attendance, and grades are summarized daily and at the end of each month. Copies are distributed to the students and appropriate agencies and entered into the student's records monthly. Requirements for Completion: (1) 90% or greater cumulative attendance; (2) minimum cumulative grade-point average of 75%; (3) completion of all exercises/practice sets; and (4) minimum 75% grade on two final exams.

Instructional Plan of Academic Competencies and Occupational Skills

WEEKS 1 & 2: ORIENTATION; WORLD OF ACCOUNTING; MASTERING THE CALCULATOR; TEN-KEY-BY-TOUCH; BUSINESS AND MENTAL MATH; SIMPLE AND COMPOUND INTEREST

Student Orientation; School Disclosures; Student Rights; Career Goals; Health and Safety; World of Accounting; Tools of the Trade; Ten-Key by Touch; Ten-Key Worksheets; Mastering the Calculator; Sales Tax Keys; Sale/Cost/Margin Keys; Percentage Keys; Basic Math Review; Basic Math Quizzes; Mastering Mental Math; Mental Math Exercises; Understanding Simple and Compound Interest.

WEEKS 3 & 4: INTRODUCTION TO ACCOUNTING; ACCOUNTING EQUATION, DEBITS AND CREDITS

Introduction to Accounting; The Accounting Equation; Introduction to Debits and Credits; Entering Debits and Credits into General Accounts; T Accounts: A Debit and Credit Memory Tool; Transactions Using Debits and Credits and the General Ledger; Instructor-Led Debit & Credit Worksheets; and Multiple Debit and Credit Comprehensive Debit and Credit Practice Sets.

WEEKS 5 & 6: ACCOUNTING PRINCIPLES, CONCEPTS, PROCESS; ACCOUNTING FOR TIME, CALENDAR, DATES; WORLD OF ACCOUNTS; THE SIX JOURNALS; GENERAL LEDGER; FINANCIAL STATEMENTS

Accounting Principles, Concepts and Process; Accounting for Time, Calendar, Dates; The World of Accounts; The Chart of Accounts; The Six Journals; The General Ledger; The Five General Ledger Account Types; General Ledger Account; Financial Statements; Financial Ratio Analysis; Accounting for Cash; Accounts Receivable.

WEEKS 7 & 8: ACCOUNTING FOR CASH AND ACCOUNTS RECEIVABLE

Definition, Importance, and Nature of Cash; Types of Cash and Cash Equivalents; Importance of Controlling Cash; Cash Receipt and Disbursement journals; General Ledger Cash Account; Cash Receipt and Payment Transactions; Petty Cash; Bank Reconciliations; Definition and Nature of Accounts Receivable; Types of Accounts Associated with Accounts Receivable; Record Accounts Receivable Transactions into Journals and Ledgers; Calculate the Value of Accounts Receivable.

WEEK 9: FIRST MANUAL PRACTICE SET – JS LANDSCAPING COMPANY

Read and Review Step-By-Step Instructions; Review Chart of Accounts; Set Up General Ledger; Enter Transactions into the Six Journals Using Debits and Credits; Foot and Cross Foot the Journals to Verify the Debits and Credits Equal; Post the Journal Total Debits and Credits to the General Ledger Accounts; Update the General Ledger Account Balances; Prepare Trial Balance; Reconcile the Bank Account; Prepare the Balance Sheet, Income Statement, and Financial Ratio Analysis.

WEEKS 10 & 11: INVENTORY, PREPAIDS, FIXED ASSETS, AND DEPRECIATION

Accounting for Inventory; Definition, Nature of inventory; Basic Inventory Transactions; Inventory Operating Cycle; Three Types of Inventory; Four Methods of Valuing Inventory; Inventory Turnover Rate; Markup and Margin Definitions; Selling Price Equation; Markdowns; Accounting for Prepaid Expenses; Definition of a Prepaid Expense; the Prepaid Expense Worksheet; Accounting for Fixed Assets and Depreciation; Definition and Types of Fixed Assets; Determine Cost; Definition and Purpose of Depreciation; the Four Depreciation Methods; Disposition of fixed assets

WEEK 12: SECOND MANUAL PRACTICE SET – ANDERSON LAW FIRM

Read and Review Step-By-Step Instructions; Review Chart of Accounts; Set Up General Ledger; Enter Transactions into the Six Journals Using Debits and Credits; Foot and Cross Foot the Journals to Verify the Debits and Credits Equal; Post the Journal Total Debits and Credits to the General Ledger Accounts; Update the General Ledger Account Balances; Prepare Trial Balance; Reconcile the Bank Account; Prepare the Balance Sheet, Income Statement, and Financial Ratio Analysis.

WEEK 13: ACCOUNTS PAYABLE, ACCRUED EXPENSES, ACCOUNTING FOR ERRORS

Accounting for Accounts Payable; Accounts Payable Concepts, Definitions, Functions, and Processes; Infinite Variety of Suppliers, Goods, and Services Affecting the AP Process; AP Purchasing/Payment Cycle; AP Payment Terms and Discounts; Manual AP Processing vs Computerized AP Processing; Basic Tools of An AP Clerk; Definition of Accrued; Definition of Accrued Expenses/Liabilities; Effect of Accrued Expenses/Liabilities on Financial Statements; Types of Accrued Expenses; Purpose and Method of Recording Accrued Expenses/Liabilities; How to Maintain Control Over Accrued Expenses/Liabilities; Definition of an Accounting Error; How Accounting Errors Occur; Different Types of Errors; How to Find Accounting Errors; How and When to Correct an Error.

WEEKS 14: THIRD MANUAL PRACTICE SET – ATLAS ARCHITECT

Read and Review Step-By-Step Instructions; Practice Set Includes Two Months of Activity; Complete One Full Month Before Moving On To the Next Month; Review Chart of Accounts; Set Up General Ledger; Enter Transactions into the Six Journals Using Debits and Credits; Foot and Cross Foot the Journals to Verify the Debits and Credits Equal; Post the Journal Total Debits and Credits to the General Ledger Accounts; Update the General Ledger Account Balances; Prepare Trial Balance; Reconcile the Bank Account; Prepare the Balance Sheet, Income Statement, and Financial Ratio Analysis.

WEEK 15: ACCOUNTING FOR PAYROLL AND PAYROLL TAXES

Introduction and Overview of Payroll; Payroll History and Laws; Importance of Thorough Payroll Records; Employee hiring procedures; Typical Payroll Processes and Procedures. Six Categories of Workers; Employees vs Independent Contractors; Exempt vs Non-Exempt Employees; Four Categories of Exempt Employees; Payroll Transactions; Payroll Definitions, and Records Used in Payroll Accounting; How to Calculate Regular and Overtime Pay; Comp-time; Federal and State Tax Deductions; When Wages are Taxable; Rules for Depositing Federal and State Payroll Tax Deposits; Payroll Tax Forms; Complete a Full Manual Payroll Practice Set

WEEKS 16: MID-TERM GENERAL JOURNAL ENTRY EXAM; KEYBOARDING AND TEN-KEY PROFICIENCY TESTING; COMPREHENSIVE ACCOUNTING REVIEW OF PREVIOUS SECTIONS

Mid-Term General Journal Entry Exam; Keyboarding/10-Key Proficiency; Review of Accounting Principles and Process; Chart of Accounts; Six Journals; General Ledger.

WEEKS 17: FOURTH MANUAL PRACTICE SET – FREEDOM FURNITURE STORE

Read and Review Step-By-Step Instructions; Review Chart of Accounts; Set Up General Ledger; Enter Transactions into the Six Journals Using Debits and Credits; Foot and Cross Foot the Journals to Verify the Debits and Credits Equal; Post the Journal Total Debits and Credits to the General Ledger Accounts; Update the General Ledger Account Balances; Prepare Trial Balance; Reconcile the Bank Account; Prepare the Balance Sheet, Income Statement, and Financial Ratio Analysis.

WEEKS 18 & 19: FIFTH MANUAL PRACTICE SET – BETTY'S BAKERY

Read and Review Step-By-Step Instructions; Review Chart of Accounts; Set Up General Ledger; Enter Transactions into the Six Journals Using Debits and Credits; Foot and Cross Foot the Journals to Verify the Debits and Credits Equal; Post the Journal Total Debits and Credits to the General Ledger Accounts; Post Individual Customer and Vendor Debit and Credit Transactions to the AR and AP Subsidiary Ledgers; Update the General Ledger Account Balances and AR/AP Subsidiary Account Balance; Prepare Trial Balance; Reconcile the Bank Account; Prepare the Balance Sheet, Income Statement, and Financial Ratio Analysis.

WEEKS 20 & 21: INTRODUCTION TO QUICKBOOKS AND FIRST QUICKBOOKS ACCOUNTING PRACTICE SET - JS LANDSCAPING COMPANY

Introduction to QuickBooks; First QuickBooks Accounting Practice Set; Follow Step-By-Step Instructions; Create a New Company; Set Up Chart of Accounts, Customers, Set Up Charge Item List; Set Up Vendors, Configure QuickBooks for Manual Payroll; Set Up Employees, Enter Transactions; Prepare Trial Balance; Reconcile the Bank Account; Prepare the Balance Sheet, Income Statement, and Financial Ratio Analysis.

WEEKS 22 & 23: SECOND QUICKBOOKS ACCOUNTING PRACTICE SET - ANDERSON LAW FIRM

Second QuickBooks Accounting Practice; Follow Step-By-Step Instructions; Create a New Company; Set Up Chart of Accounts, Customers, Set Up Charge Item List; Set Up Vendors, Configure QuickBooks for Manual Payroll; Set Up Employees, Enter Transactions; Prepare Trial Balance; Reconcile the Bank Account; Prepare the Balance Sheet, Income Statement, and Financial Ratio Analysis.

WEEKS 24 & 25: THIRD QUICKBOOKS ACCOUNTING PRACTICE SET – ATLAS ARCHITECTS

Third QuickBooks Accounting Practice; Follow Step-By-Step Instructions; Create a New Company; Set Up Chart of Accounts, Customers, Set Up Charge Item List; Set Up Vendors, Configure QuickBooks for Manual Payroll; Set Up Employees, Enter Transactions; Prepare Trial Balance; Reconcile the Bank Account; Prepare the Balance Sheet, Income Statement, and Financial Ratio Analysis.

WEEKS 26 & 27: FOURTH QUICKBOOKS ACCOUNTING PRACTICE SET – FREEDOM FURNITURE STORE

Fourth QuickBooks Accounting Practice; Follow Step-By-Step Instructions; Create a New Company; Set Up Chart of Accounts, Customers, Set Up Charge Item List; Set Up Vendors, Configure QuickBooks for Manual Payroll; Set Up Employees, Enter Transactions; Prepare Trial Balance; Reconcile the Bank Account; Prepare the Balance Sheet, Income Statement, and Financial Ratio Analysis.

WEEKS 28 & 29: FIFTH QUICKBOOKS ACCOUNTING PRACTICE SET – BETTYS BAKERY

Fifth QuickBooks Accounting Practice; Follow Step-By-Step Instructions; Create a New Company; Set Up Chart of Accounts, Customers, Set Up Charge Item List; Set Up Vendors, Configure QuickBooks for Manual Payroll; Set Up Employees, Enter Transactions; Prepare Trial Balance; Reconcile the Bank Account; Prepare the Balance Sheet, Income Statement, and Financial Ratio Analysis.

WEEKS 30 & 31: INTERNAL CONTROL/ETHICS; CREDIT AND COLLECTION; RECORD RETENTION

Internal Control and Ethics; Definition of Internal Control; Objective of Internal Control; Review Ways to Achieve Good Internal Control; Control Over Cash Receipts and Cash Payments; Nature of Accounting Ethics; Importance of Credit in Business; Definition, Types and Uses of Credit; Business vs Consumer Credit; Credit Ratings, Scores, and Rating Agencies; Government Regulation; Collection Principles; Collection Process; Fair Debt Collection Practice Act (FDCPA); Prepare Friendly, Diplomatic Demand Collection Letters; Collection agencies and How They Work; Skip Tracing; Credit and Collection Careers and Credit Professional, Trade Associations; Introduction and Overview of Record Retention; A General Guide to Record Retention.

WEEKS 32 & 33: BUSINESS LAW; PREPARE COVER LETTER AND RESUME; INTERVIEWING TIPS AND TECHNIQUES; TWO FINAL EXAMS

Business Law; Legal Structure and Nature of Business Entities; Business Entity Legal Liability; Key Elements of Contract Law; Uniform Commercial Code; Employment Law; Other Laws Affecting Businesses; Instructions and Practice Preparing Cover Letter and Resume; Practical Tips and Techniques on How to Ace An Interview; All-Inclusive General Journal Entry Final Exam; Comprehensive Multiple Choice Final Exam Over the Entire Training Program.