

Accounting 2230-01
Certified Bookkeeper Review
Class Syllabus – Spring 2024
(Instructor Reserves the Right to Make Changes)

Instructor: Amber Fox
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Office Hours: MWF 11am to 12pm, TTH 9-9:30am & 12:30-1pm
After April 18 TTH will move to 11am to 12pm

Prerequisites

ACT 1010 and ACT 1020

Required Materials

REQUIRED: Workbooks for Mastering Adjusting Entries, Mastering Depreciation, Mastering Inventory, Mastering Payroll, Mastering Correction of Accounting Errors, and Mastering Internal Controls and Fraud Prevention, American Institute of Professional Bookkeepers.

Course Description

This course is intended for the AAS Accounting student in their final semester of the program. The course is a review, but also includes new information that is essential for students to master prior to entering the field of accounting. The course covers six main topics; adjusting entries, correction of accounting errors, payroll, depreciation, inventory, and internal controls and fraud prevention. Upon completion of the course the student will have taken the four-part nationally recognized Certified Bookkeeper exam. Once the student passes all four exams, they will gain candidate status and be able to enter the work force. After a required amount of experience in accounting they can then be issued their Certified Bookkeeper designation.

Expected Learning Outcomes

Upon successful completion of the course, the student will have covered the following material as required by the American Institute of Professional Bookkeepers;

- 1) Mastering Adjusting Entries
- 2) Mastering Depreciation
- 3) Mastering Inventory
- 4) Mastering Payroll
- 5) Mastering Correction of Accounting Errors
- 6) Mastering Internal Controls and Fraud Prevention
- 7) Completed all four of the Certified Bookkeeper examinations

Grading and Assessment of Student Learning

GRADING			BREAKDOWN	
A	90-100	2,070 – 2,300 points	CB Exams (4)	1,000 pts
B	80-89	1,840-2,069	In-class Exams (6)	300 pts
C	70-79	1,610-1,839	Take Home Exams (4)	400 pts
D	60-69	1,380-1,609	Homework	600 pts
F	0-59	Less than 1,379	Total Points	2,300

Structure of the Class

We have a limited amount of time in which to cover a great deal of information; therefore, we will try to stick to our schedule and cover the material in an organized fashion.

Class will be taught face-to-face in the classroom during regularly scheduled class times. Zoom will also be used as an alternative method of attendance. Zoom meeting links will be provided in Brightspace. Students have been approved to attend class via Zoom (see Zoom rules below) will be required to have a webcam and microphone available.

This course will focus mainly on covering the required material for the Certified Bookkeeper exam administered through the American Institute of Professional Bookkeepers (AIPB). You will be working through specific problems in your workbooks as well as selected exercises and problems, reviewing your homework assignments, and taking exams. During the semester we will take six assessments that will simulate your actual CB exams. You will also complete the AIPB exams for Inventory and Internal Control/Fraud Prevention as part of your requirement for the CB designation.

I encourage you to ask questions as we go along. Your participation will be of benefit not only to you but also your fellow students as it is an aid in the overall learning process.

Attendance Policy

You are expected to attend class regularly. It is imperative that you attend class as much as possible to improve your chances of success in this course.

This class will have 29 total class meetings with 21 prior to the withdrawal date and another 8 beyond that. **You may not have more than 2 unexcused absences for any reason during the semester. If you have excessive unexcused absences, the instructor reserves the right to withdraw you from class without prior notification. Any borderline grades will be negatively affected by excessive absences.**

Classroom Rules

A few rules for the classroom:

- 1) ALL cell phones are to be OFF (not vibrate) and PUT AWAY during class. You may check messages during your break.
- 2) Professionalism & Ethics – Are an important part of the business world and is demanded of

those who choose accounting as their career. Part of the learning process involves understanding what is expected of you in class including your behavior and attitudes towards your instructor and fellow students. As part of this class, you will be required to be respectful of others, to show courtesy, and to conduct yourself in a professional manner.

- 3) Promptness – You are expected to be in class ON TIME. If you arrive late, it is a distraction to others in the class. I reserve the right to not let you in if you continue to arrive late.

Zoom Rules

A few rules for using Zoom:

Zoom is being incorporated into the classroom to minimize any potential absences from class. Including: Quarantine, illness, doctor appointments, gaps in childcare, weather, and work conflicts. This is not a comprehensive list. You must have approval from the instructor to attend class via Zoom. Exams should be taken on campus during the regularly scheduled class time unless prior arrangements have been made with the instructor. (See Exams below)

1. Please approach Zoom the same as you would if you were in a face-to-face setting.
2. Enter the meeting a few minutes early with your notes open on your computer and ready to participate
3. Place your microphones on mute unless you are actively participating in discussion
4. Enter class with your webcam on
5. Be dressed appropriately, including clothing on the bottom half
6. Be in a setting that is free from distractions and appropriate for class. Be aware of your setting and background. Avoid displaying items or backgrounds that may identify your address (or anything else you don't want your classmates to see).
7. Treat your classmates with respect. No smoking/vaping, drinking alcohol, or other such inappropriate behavior should happen on camera. Do not use the Zoom environment to inappropriately contact or proposition classmates. If it is [prohibited on campus](#), it is also prohibited on Zoom. Conversations and activities should focus on learning objectives.
8. Students who disrupt the learning environment in any way or by infraction of the above guidelines will be subject to withdrawal/discipline procedures as described in the [IVCC student handbook](#).

Please be aware that class sessions will be recorded using Zoom and may be shared with the class for reference or review. Recordings will be posted in Brightspace and will be available for 30 days. Should the instructor wish to publish the video outside of the password protected classroom, the instructor will obtain consent from all students before the recording is made available. During recorded sessions, students should follow the instructor's guidelines regarding audio and/or video feeds during the class session and recording.

Instructor Expectations

This course is designed to prepare you to successfully complete the four Certified Bookkeeper (CB) exams as required by the American Institute of Professional Bookkeepers.

To complete these requirements, you will be required to complete two exams given at a Prometric Testing Center with a passing score of at least 75%. In addition, you will need to take two exams at IVCC and obtain a score of at least 70%. **You are responsible for scheduling your two exams at a local Prometric Testing Center.**

You should spend most of your time reviewing all topics covered in each of the workbooks as thoroughly as possible.

You will be required to use a great deal of self-discipline to keep up with the assignments and be prepared for the four exams throughout the semester, **therefore you should expect to devote 6 hours or more a week to the material and assignments.** Some students may find that more or less time is required depending on their understanding of the material.

To be successful you should:

- 1) Read the chapter quickly to get a “feel” of the material
- 2) Re-read the chapter a second time much more slowly highlighting specific areas that the author is covering
- 3) Make a note card or other study aid to help commit certain concepts to memory
- 4) Work the problems as assigned. Working and reworking problems will help develop the skill sets necessary to apply the concepts
- 5) Review the solutions to the material assigned. Rework any problems you struggled with.
- 6) Use your resources to the fullest, tutoring, instructor, course materials etc.
- 7) IF YOU ARE HAVING PROBLEMS, MAKE AN APPOINTMENT TO SEE ME, I CANNOT HELP YOU IF YOU DO NOT ASK FOR HELP

Assessment Guidelines

Homework Assignments

There are six homework assignments worth a total of 600 points as follows:

Homework Assignment 1	Adjusting Entries	100 points
Homework Assignment 2	Error Correction	100 points
Homework Assignment 3	Payroll	100 points
Homework Assignment 4	Depreciation	100 points
Homework Assignment 5	Inventory	100 points
Homework Assignment 6	Internal Control	100 points

Take Home Exams

There are four “take home” exams worth a total of 400 points as follows:

Take Home Exam 1	Adjusting Entries	100 points
Take Home Exam 2	Error Correction	100 points
Take Home Exam 3	Payroll	100 points
Take Home Exam 4	Depreciation	100 points

Certified Bookkeeper Exams

There will be four assessments totaling 1,000 points. The first two exams are to be taken at a Prometric Testing Center. You will need to provide a copy of your score report to the instructor to receive your points.

CB Exam 1	Adjusting Entries/Error Correction	355 points
CB Exam 2	Payroll/Depreciation	245 points

The final two exams are open book and will be turned in according to your course calendar.

CB Exam 3	Inventory	250 points
CB Exam 4	Internal Control & Fraud Prevention	150 points

Exams

There will be six exams totaling 300 points that will be taken in Brightspace during our class period. The exams with their relative point value and coverage area are as follows:

Exam 1	Adjusting Entries	67 points
Exam 2	Error Correction	32 points
Exam 3	Payroll	70 points
Exam 4	Depreciation	55 points
Exam 5	Inventory	52 points
Exam 6	Internal Control	24 points

Late Submission Policy

All assignments are due according to the course schedule, unless otherwise specified by the instructor. Late work will not be accepted and will be given a 0.

Work may be submitted early.

Exams are to be taken in class as specified in the Course Schedule. There will not be any makeup tests **unless the student contacts the instructor before the date and time of the exam. If the student does not contact the instructor before this date, they will receive a zero!**

If the student should contact the instructor prior to the due date of the exam with a legitimate reason (as determined by the instructor) as to why they cannot take the test during the scheduled time, an alternative time will be arranged. This will be done only under extreme circumstances. Proof of circumstance may be requested by the instructor. If you will miss a scheduled exam it must be made up within 3 days of the original exam date. I reserve the right to change the original exam prior to a make-up being given.

Should the student know in advance that they will not be able to take a test before the due date; the student should contact the instructor right away. Waiting until the night before the exam is not acceptable notice unless in the case of an emergency. The student will be required to take the exam in advance of the due date.

Exams Taken at a Prometric Testing Center

Two of the four CB exams must be taken at a Prometric Testing Center. It will be up to you to schedule these two exams at a Prometric Testing Center of your choice. You should contact your testing center shortly after the beginning of the semester to ensure that you have a location and time reserved. These two exams must be scheduled and taken no later than the following dates:

CB Exam 1	02-28-2021	2 hours	Prometric Test Center
CB Exam 2	04-30-2021	2 hours	Prometric Test Center

Extra Credit Policy

No extra credit is given in this course; however, the instructor reserves the right to add additional assignments(s) as extra credit should it be considered beneficial to the learning process.

Plagiarism and Cheating Policy

Plagiarism involves using another person's exact words or thoughts without citing the source in your work. Plagiarism is therefore an illegal act that constitutes a type of theft from another individual. Such actions are not tolerated in the business world and will not be tolerated in class. Whenever exact quotes are used, citing the source of the original material is required. Illinois Valley Community College prohibits plagiarism in any form. Students found plagiarizing or cheating in any way will result in a 0 for that particular assignment. Should there be a repeat offense the student will be brought to the attention of the Department Dean and subject to disciplinary actions as determined by the college.

Center for Accessibility and Neurodiversity (CAN)

This course is designed to support diversity of learners. My hope is to create an inclusive and accessible environment for all students. If you want to discuss your learning experience, please talk to me as early in the term as possible. If you know you have, or suspect you have, ADHD, a learning disability, Autism Spectrum Disorder, mobility impairment, chronic medical condition, sensory deficit like low vision/blindness or hearing loss/deafness, or psychiatric disability (anxiety, depression, bipolar disorder, post-traumatic stress, and others) that limits your ability to fully access and/or participate in this course, please contact the Center for Accessibility and Neurodiversity in C-211. Tina Hardy tina_hardy@ivcc.edu (224-0284) can help determine what type of services and supports are offered.

Withdrawal Policy and Financial Aid

You may be withdrawn from the class in one of two ways:

Instructor Initiated – Based on the attendance requirement outlined above, I reserve the right to withdraw a student from class without prior notification.

Student Initiated – Effective Summer 2011, students will have the ability to initiate a withdrawal from classes. By completing the form in the Records Office or at www.ivcc.edu/withdraw, the student is authorizing IVCC to remove him/her from the course. Entering the student ID number serves as the student's electronic signature. **IVCC has the right to rescind a withdrawal in cases of academic dishonesty or at the instructor's discretion.**

Students should be aware of the impact of a withdrawal on full-time status for insurance purposes and for financial aid. It is highly recommended that students meet with their instructor or with a counselor before withdrawing from a class to discuss if a withdrawal is the best course of action for that particular student.

If the student has stopped participating, it is the student's responsibility to ensure that a withdrawal has been submitted by the final withdrawal date. **The last day to withdraw for this class is April 9, 2024. Any student who has not withdrawn from the class after this date will receive a letter grade!**

Communicating with the Instructor

The instructor's contact information is listed above. You may contact me by phone, in person or email. I only respond to emails, calls, texts between the hours of 8AM and 8PM. Any communication received

within this time period will be answered as soon as possible or within 24 hours. When contacting the instructor using email, be sure to place your full name in the subject line along with your class number and section.

Student Email

Should I need to communicate with the class I will send an email to your IVCC account. You are responsible for checking your IVCC email frequently. For information on accessing this account, go to <https://www.ivcc.edu/studenthelpdesk/>

Online Requirements

Brightspace

All materials, communication, grades, course documents, and so on will be provided for you through Brightspace. Your instructor will enroll you in your Brightspace class based on the class roster.

Please be sure to check Brightspace each day for announcements from your instructor concerning all important information for this class. Also, be sure to verify that your student email account is working. Important announcements may also be emailed to you through Brightspace by your instructor. It is the student's responsibility to ensure that their student email is correct and working properly.

To log in the First Time:

- 1) Go to <http://ivcc.brightspace.com/d21/home>
- 2) Follow the instructions

GENERAL TECHNICAL ASSISTANCE

The center provides individualized academic assistance to all students utilizing computer technology. The Help Desk Support Staff provides assistance to students in person, on the phone, and via e-mail.

Phone: 815-224-0318
Location: Library
Email: shd@ivcc.edu
Web Page: <https://www.ivcc.edu/studenthelpdesk/>
Contact Person: Heather Crawley – heather_crawley@ivcc.edu

If you need assistance with communication tools or software issues, contact our staff. If you are having trouble with your computer, you will need to contact the manufacturer or the store where you bought it. If you are having trouble with your Internet connection, you should contact your Internet Service Provider (ISP).

In case you are having difficulty logging into Blackboard or accessing your student email, please refer to the student help desk. This page is located at <https://www.ivcc.edu/studenthelpdesk/>.

Please call 815-224-0318 as soon as you detect a problem during regular campus hours.

Course Calendar

Please see the Course Calendar attached under course information in Brightspace.