



COURSE SYLLABUS

PO Box 1189
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COURSE: ACC 180 PRACTICES IN BOOKKEEPING

HOURS: Lecture: 3 Lab/Shop: 0 Work Exp/Clinical: 0 Credits: 3

COURSE DESCRIPTION:

This course provides advanced instruction in bookkeeping and record-keeping functions. Emphasis is placed on mastering adjusting entries, correction of errors, depreciation, payroll, and inventory. Upon completion, students should be able to conduct all key bookkeeping functions for small businesses.

PREREQUISITE(S): ACC 120

COREQUISITE(S): NONE

TEXTBOOK(S) & OTHER SPECIAL REQUIREMENTS:

Bulmash, Gary, Denise Patterson, Debera Salam, Garo Kalfayan, Philip Meyer, Mary D. Myers, Sharon Fettus. Certified Bookkeeper Workbook Set. Rockville, MD: American institute of Professional Bookkeepers, 2022.
ISBN: 9781938741234

STUDENT LEARNING OUTCOMES:

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

1. Calculate and record adjusting entries for accruals and deferrals.
2. Construct an unadjusted trial balance, add adjustments and complete the adjusted trial balance.
3. Find and correct errors for the bank reconciliation and accounting records.
4. Calculate, record, and report payroll.
5. Understand how assets are depreciated for financial statement and tax return.
6. Record inventory purchases and sales to determine the cost of goods sold and ending inventory using the periodic and perpetual methods.
7. Compute the cost of goods sold and ending inventory using first-in, first-out (FIFO), last-in, first-out (LIFO), weighted average and moving average costing.
8. Implement internal controls to prevent fraud.

*****Please refer to the online version of the Richmond Community College Program & Course Catalog and the Student Handbook for current academic and general information**