

Course Evaluation: Professional Bookkeeping (At-Home Professions)

Prepared by:

Darla J. Scott

DocuMentor Business Resources

9935 W. Stardust Dr..

Boise, ID 83709

www.docu-mentor.com

February, 2001

Course Structure:

Particularly in Pack One, the definitions and examples are detailed enough to give the impression that they're instructive, rather than an overview, but not detailed enough to actually instruct. This may leave students feeling as though they're not getting - and not going to get - enough preparation throughout the course.

In other packs, as bookkeeping practices are explained and demonstrated, the course content becomes clearer, although the sequence of instruction needs some revision to correspond with the actual "flow" of bookkeeping tasks.

Appendix 1 is a suggested course outline with a more linear approach.

Recommendations:

- If possible, make the entire Pack One content an overview of bookkeeping history, career possibilities, ethics, and definitions. Avoiding detailed examples of terms and practices until a specific process is addressed - later in the course - will prevent confusion.
- Restructure course to teach processes in the order those tasks are generally performed in business bookkeeping (See [Appendix 1](#) for a suggested revision).

Course Content:

The content of the course is solid and accurate. One concern is the depth of testing; students will be better prepared for this field with a lot of repetitive practice and knowledge challenges. Success in managing bookkeeping responsibilities warrants a solid knowledge and confidence base; the students will be better served by a thorough instruction in the basic, fundamental bookkeeping tasks rather than trying to cover every aspect of account management.

In this course, some content is not necessary for preparing entry-level bookkeepers. It may be a critical mistake to set expectations too high. For example, Lessons 18 and 19 are appropriate for much higher-level positions than AHP students will be expected to attain without considerable experience (much of the subject matter in these two lessons is also quite variable in application, depending on the type of company a student eventually works for).

Currently, scenarios illustrating concepts and practices use varied business names, types, and characters. The flow of record and bookkeeping practice might be less confusing if one business were used throughout the course.

Recommendations:

- Offer more hands-on practice scenarios. There is no "overkill" in bookkeeping practice.
- Make tests and exams longer: 15-20 questions for progress tests and 30-50 for mail-in exams.
- Include testing of terminology in each chapter and in final exam. Repeat questions on critical terms & definitions.
- Introduce a business and its "cast of characters" at the beginning of instruction, and then build and maintain the books of this single business throughout the course.
- Eliminate instruction that deals with advanced accounting duties (such as Lessons 18 and 19); emphasize the foundations of bookkeeping.
- Eliminate the "Math Tutor" supplements; if students don't have the mathematical foundation, they'll be over their heads and supplements like this won't really help them!
- Eliminate the computer specification and purchasing information in most of Lesson 16. Again, if the student doesn't have this foundation, this course isn't the place to get it.
- Include a lesson on the ethics and accountabilities of business bookkeeping: confidentiality, controls, and consequence of errors.
- Include a lesson on Records and reports. Address records retention: what records to keep and why, how to keep them, and how long. Address tax reporting and audit processes.

Pack Five - Wood N Things

This is a nice workbook, with useful content and opportunity to apply learned skills. Leverage the content to develop the business model that will be used throughout the course (see Course Content: Recommendations, bullet item 4).

Leveraging the content and adapting it to create instruction and practice opportunities throughout the course--and for the final project--will accomplish the same learning goals without the costs of buying and mailing the workbook, and content can be developed to eliminate or lessen the need for hand-grading the tests.

Grading Issues

With some creativity, tests can all be developed to adapt to scanner grading. Part 2 of the mail-in exam for the current Lesson 17 is formatted this way, and test development of this type was used in the *Introduction to Computers* course.

Developing multiple-choice test formats for "hands-on" testing will also be necessary in adapting the course for computer instruction, as discussed in the next section.

Computer Adaptation

Paper-based instruction is not as outdated for this subject as for many others, but employment in this field will absolutely require a certain level of familiarity - if not proficiency - in using computer applications.

The course could simultaneously teach to students with and without computer access (as was done in the *Introduction to Computers* course), but that will significantly increase the course volume, development and writing time and costs, and risks confusion as students navigate through sections that don't apply to their situation.

Could the course be split - say, develop a paper-based *Fundamentals of Bookkeeping* and also offer an *Automated Bookkeeping* course? Perhaps encourage graduates of the former to enroll in the latter? Or, develop two *Fundamentals of Bookkeeping* courses with essentially the same content, but one for computer-based work, the other for paper-based, and offer students a choice at enrollment?

Software

How does the cost of QuickBooks or Peachtree Accounting compare to Quicken? Any software proficiency is better than none, and Quicken is a respectable application, but I see QuickBooks or Peachtree Accounting in nearly all employment opportunities in the bookkeeping/accounting field (when any is mentioned).

A lot of companies use custom, mainframe-based accounting applications, or custom adaptations of commercial software, so more

important than **what** software is learned is that the student gain familiarity and confidence in using **some** software.

Miscellaneous Suggestions:

- Remove gender references.
- Check and change year format on dated worksheet samples, etc. from "19__" to "20__"
- Include an inexpensive calculator rather than the date stamp supplied with Pack One. (Maybe even have a calculator imprinted with the AHP name & logo?)
- Eliminate pen & pencil set

Appendix 1
Revision Recommendation
Instruction and Materials Schedule
(Suggested content changes are bulleted)

	Submitted Assignments
Instruction Pack 1	
Course Introduction with "How to Study" Supplement Instruction and Materials Schedule	
LESSON 1: Course Introduction and Overview	Exam 1
LESSON 2: Explanation of Bookkeeping Terms and Concepts	Exam 2
<ul style="list-style-type: none"> • The Accounting Cycle (previously Lesson 4) • Glossary of terms (if possible, this could be indexed to refer students to Pack that contains detailed explanation of the term/concept) (prev. included in Lesson 3) 	
LESSON 3: Ethics of Bookkeeping:	Exam 3
<ul style="list-style-type: none"> • Legal and ethical practices, controls, and accountability 	
<p>Calculator (replacing date stamp) Bookkeeping Forms Kit - Part 1 Exam Answer Sheets and Return Envelopes Instructional Assistance Forms</p>	
Instruction Pack II	
LESSON 4: Banking (prev. Lesson 14)	Exam 4
LESSON 5: Daily Bookkeeping Concepts (prev Lesson 17)	Exam 5
LESSON 6: Entry Systems - the Ledger	Exam 6
LESSON 7: Journals (include Specialized Journals prev. Lesson 10)	Exam 7
<p>Quick Reference Chart for Debits and Credits Bookkeeping Forms Kit - Part 2 Account Analyzer Reference Chart Exam Answer Sheets and Return Envelopes Instructional Assistance Forms</p>	
Instruction Pack III	
Lesson 8: Income and Accounts Receivable	Exam 8
Lesson 9: Expenses and Accounts Payable	Exam 9
Lesson 10: Inventory, Capitalization and Depreciation (Info from prev lesson 11)	Exam 10
Lesson 11: Specialized Procedures (parts of prev. Lesson 11 not covered in new lesson 10)	Exam 11
<p>Exam Sheets and Return Envelopes Instructional Assistance Forms Bookkeeping Forms Kit - Part 3</p>	

Instruction Pack IV

Lesson 12: Financial Statements

Exam 12

Lesson 13: The Worksheet

Exam 13

Lesson 14: Closing the Books

Exam 14

Lesson 15: Records and Reports

Exam 15

- Records and forms management
- Records storage and retention
- Tax records and reporting
- Audits - internal and external audit processes

"How to Read an Income Statement" Reference Supplement

"How to Read a Balance Sheet" Reference Supplement

Instruction Pack V

Lesson 16: Computerized Bookkeeping

Exam 16

- How computers have simplified bookkeeping tasks
- Accounting software, spreadsheets

Lesson 17: Using (Quicken) for Business Bookkeeping

Exam 17

- Develop instruction on performing tasks in the bookkeeping cycle using the computer software and give the student the option of using the software to complete the final project.
- Structure quizzes and test for multiple-choice answers to allow scanned grading (Ref. Lesson 17 Mail-in Quiz, Pt II)

Lesson 18: Final Project - Business Bookkeeping Simulation

Exam 18

- Create a business bookkeeping simulation that actually takes the student through daily, monthly, quarterly, yearly bookkeeping tasks learned in previous lessons. (Ref. *Wood N Things* workbook)
- If student elects not to complete the project using software, structure quizzes that can be answered in multiple-choice format, to allow scanned grading (Ref. Lesson 17 Mail-in Quiz, Pt II).

Bookkeeping Software (Quicken?)

Business model workbook (Wood N Things?)

Bookkeeping Job Finder

Portfolio

Exam Answer sheets and Return Envelopes

Instructional Assistance Forms