

Montgomery County Community College  
ACC 118  
Professional Bookkeeping  
3-3-0

**COURSE DESCRIPTION:**

Students will expand literacy and skills in the application of the basic principles covered in Financial Accounting (ACC115). Course topics include and emphasis placed on the specialized applications of the principles of financial accounting including adjusting journal entries, depreciation, inventory cost flow methods, correction of accounting errors, internal controls and fraud prevention. Using accounting software, students will create a company file, enter transaction data, generate management reports and financial statements, and complete the year end closing process. Spreadsheet technology will be used to prepare reports and perform data analytics. This course, in conjunction with Payroll Accounting (ACC117) is designed to prepare students for national certification exams and to obtain a certified bookkeeper designation.

**REQUISITES:**

*Previous Course Requirements*

*Previous or Concurrent Course Requirements*

None

**LEARNING OUTCOMES**

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

2.



Revised by: Heather Thomas

Date: 11/2019