

## DEPARTMENT OF BUSINESS AND OFFICE ADMINISTRATION

### COURSE OUTLINE – Fall 2026

#### OA 1085 (EC): Office Finance– 3 (3-0-1) 60 Hours for 15 Weeks

Northwestern Polytechnic acknowledges that our campuses are located on Treaty 8 territory, the ancestral and present-day home to many diverse First Nations, Metis, and Inuit people. We are grateful to work, live and learn on the traditional territory of Duncan's First Nation, Horse Lake First Nation and Sturgeon Lake Cree Nation, who are the original caretakers of this land.

We acknowledge the history of this land, and we are thankful for the opportunity to walk together in friendship, where we will encourage and promote positive change for present and future generations.

|                      |                                                              |                |                       |
|----------------------|--------------------------------------------------------------|----------------|-----------------------|
| <b>INSTRUCTOR:</b>   | Janelle MacRae                                               | <b>PHONE:</b>  | 780-539-2215          |
| <b>OFFICE:</b>       | C305                                                         | <b>E-MAIL:</b> | jmacrae@nwpolytech.ca |
| <b>OFFICE HOURS:</b> | Tuesdays and Thursdays 11:30-12:30 or anytime by appointment |                |                       |

#### CALENDAR DESCRIPTION:

This course is an introduction to office finance and provides students insights and a deeper understanding of the financial, administrative, and clerical services required for positions in public and private business offices.

#### PREREQUISITE(S)/COREQUISITE:

N/A

#### REQUIRED TEXT/RESOURCE MATERIALS:

Oliverio M.E, Pasewark W.R, White B.R, and. Stulz K.M. 2019. *The Office: Procedures and Technology*, 7th Edition. Cengage Learning. Boston, Massachusetts. (Also used in OA1215)

Dahlquist, J and Knight R. 2022. *Principles of Finance*. Openstax. Houston, Texas (An Open Source textbook provided in the course)

Students are responsible for all fees associated with ProctorU, a live proctoring service for online exams. Fees are paid when you schedule your exams through ProctorU.

Pricing per exam is as follows:

60 minutes or less - \$16 USD

61-120 minutes - \$25 USD

121 - 180 minutes - \$31 USD (The OA1085 exam can take up to 3 hours to complete)

**DELIVERY MODE(S):**

Online – This type of course will be offered online. There are no set class times and students attend remotely and asynchronously.

**LEARNING OUTCOMES:**

Upon completion of this course, students will be able to:

- describe financial, administrative, and clerical services provided by an office assistant.
- Perform basic business math.
- Apply a range of statistical processes and tools to accomplish business goals
- Explain processes involved in recording and tracking financial information
- demonstrate procedures for deposits, checks, and electronic funds transfers.
- Apply procedures for completing a bank account reconciliation.
- describe procedures for billing customers.
- demonstrate procedures for making payments
- explain and practice best practice involved in petty cash management
- apply procedures for establishing internal controls for petty cash management
- describe common plans for paying employees.
- describe typical employee benefits.
- apply procedures for completing payroll records
- define travel expense process
- calculate and track business expenses
- reduce travel expenses
- explain procedures for preparing and monitoring a budget
- prepare Operating Budgets
- prepare Financial Budgets
- prepare Flexible Budgets
- define, explain, and provide examples of current and noncurrent assets, current and noncurrent liabilities, equity, revenues, and expenses
- explain the purpose and format of the firm's three basic financial statements: the income statement, the balance sheet, and the statement of cash flows

**TRANSFERABILITY:**

Please consult the Alberta Transfer Guide for more information. You may check to ensure the transferability of this course at the Alberta Transfer Guide main page [Transfer Alberta](#)

**\*\* Grade of D or D+ may not be acceptable for transfer to other post-secondary institutions. Students are cautioned that it is their responsibility to contact the receiving institutions to ensure transferability**

**EVALUATIONS:**

|                                   |     |
|-----------------------------------|-----|
| Professionalism and Participation | 10% |
| Unit I Assessment                 | 20% |
| Unit II Assessment                | 20% |
| Unit III Assessment               | 20% |
| Final Exam:                       | 30% |

**GRADING CRITERIA:**

Please note that most universities will not accept your course for transfer credit **IF** your grade is **less than C-**.

| Alpha Grade | 4-point Equivalent | Percentage Guidelines |  | Alpha Grade | 4-point Equivalent | Percentage Guidelines |
|-------------|--------------------|-----------------------|--|-------------|--------------------|-----------------------|
| A+          | 4.0                | 95-100                |  | C+          | 2.3                | 67-69                 |
| A           | 4.0                | 85-94                 |  | C           | 2.0                | 63-66                 |
| A-          | 3.7                | 80-84                 |  | C-          | 1.7                | 60-62                 |
| B+          | 3.3                | 77-79                 |  | D+          | 1.3                | 55-59                 |
| B           | 3.0                | 73-76                 |  | D           | 1.0                | 50-54                 |
| B-          | 2.7                | 70-72                 |  | F           | 0.0                | 00-49                 |

**COURSE SCHEDULE/TENTATIVE TIMELINE:**

| WEEK             | SUBJECT                                                                                                                                                                                                      |
|------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 1                | Introduction/Course Outline/ Course Text/ D2L                                                                                                                                                                |
| 2 & 3            | Business Math & Statistics                                                                                                                                                                                   |
| 4                | What is Finance?; Unit 1 Exam                                                                                                                                                                                |
| 5                | Money & Banking                                                                                                                                                                                              |
| 6                | Travel Expense Management                                                                                                                                                                                    |
| 7                | Payroll & Employee Benefits                                                                                                                                                                                  |
| 8                | Unit 2 Exam; Petty Cash                                                                                                                                                                                      |
| 9                | Billing & Payments (AR/AP)                                                                                                                                                                                   |
| 10               | Budgeting                                                                                                                                                                                                    |
| 11               | Reading Week                                                                                                                                                                                                 |
| 12               | Unit 3 Exam                                                                                                                                                                                                  |
| 13               | Financial Reports and Procedures                                                                                                                                                                             |
| 14               | Financial Statement Analysis                                                                                                                                                                                 |
| 15 and exam week | Final Exam Review and Final Exam (allotted 3 hours for the cumulative final exam)<br><b>* The final exam will be scheduled by the Registrar's Office sometime during the December exam week (Dec 12-19).</b> |

## STUDENT RESPONSIBILITIES:

Homework assignments, whether handed in or not, should be completed to develop your understanding and application of the principles and practices.

Assignments, quizzes, and tests missed will be recorded as zero. Assignments are due on the dates set by the instructor. No late assignments or rewrites of exams are allowed.

## STATEMENT ON ACADEMIC MISCONDUCT:

Academic Misconduct will not be tolerated. For a more precise definition of academic misconduct and its consequences, refer to the Student Rights and Responsibilities policy available: [Student Rights and Responsibility Policy](#)

**\*\*Note:** all Academic and Administrative policies are available on the same page.  
[Policies Directory | Northwestern Polytechnic](#)

## Additional Information:

## USING PROCTORU:

This course uses ProctorU Live for online exams. To utilize this service, you are required to complete the following steps:

- Create a ProctorU account by clicking the ProctorU link in the course.
- Download and install the Guardian Web Browser, Google Chrome, and the ProctorU extension.
- Schedule each exam at least 3 days (72 hours) in advance. If you miss this deadline, you cannot take the exam.
- Pay for the proctoring service. The fees are exclusively your responsibility and in no event shall be the responsibility of Northwestern Polytechnic.

For more detailed instructions [click here](#), and for video instructions [click here](#).

Before each exam, you must complete a room scan with your web camera, during which you will show your surroundings to a live proctor.

The invigilator will ask to view (but not collect or store) your student identification to verify your identity and will remotely access your computer to unlock the exam. When monitoring your actions via video streaming, the invigilator may possibly record your actions if they suspect academic integrity behavioural issues. You will be verbally notified if/when recording begins.

The personal information collected through ProctorU is collected under the authority of the *Post-Secondary Learning Act* (s. 65) and the *Protection of Privacy Act* (ss. 4(a) & (c)). This information is used to verify your identity, monitor exam conditions, and address potential academic integrity concerns during your online exam.

NWP may input the collected personal information into automated systems to fulfill the purposes stated above. This may include activities such as flagging potential academic integrity concerns for review.

Questions regarding the collection of this personal information can be directed to:  
The Office of the Vice-President Academic – Northwestern Polytechnic – [VPAR@NWPolytech.ca](mailto:VPAR@NWPolytech.ca)

Records Retention: Any video records of you created by ProctorU will be kept by ProctorU for a maximum of 7 days in order to make a decision about any possible academic integrity infraction, after which time it shall be permanently deleted. All other personal information collected and stored by ProctorU within your profile account will be permanently deleted if the account has not been used after one year.

### **Consent to Store Personal Information Outside Canada**

ProctorU is an American company. An agreement is in place between ProctorU and Northwestern Polytechnic by which ProctorU will take reasonable steps to protect your personal information from unauthorized access and disclosure. Information about how ProctorU protects your privacy can be found in their [Privacy Policy](#).

By using the ProctorU service via Northwestern Polytechnic, you consent to the storage of and access to your personal information outside of Canada.

This consent is in effect from the day you register with ProctorU and expires one year after completion of your exam.

Additional privacy and liability information regarding the use of ProctorU is available on the NWP website.