



DEPARTMENT OF OFFICE ADMINISTRATION

COURSE OUTLINE – FALL 2012

OA 1310 – BOOKKEEPING I (3) 45 HOURS

INSTRUCTOR: Judy Chin **PHONE:** 780.723.5206
OFFICE HOURS: M/W/F 2:10 – 3:10 **E-MAIL:** jchin@gprc.ab.ca

PREREQUISITE(S)/COREQUISITE: None

REQUIRED TEXT/RESOURCE MATERIALS:

- Fundamental Accounting Principles, Thirteenth Canadian Edition, Volume 1, Larson and Jensen, McGraw Hill Ryerson.
- Calculator

CALENDAR DESCRIPTION: This course includes the key accounting principles and concepts, accounting equation, financial statements, analyzing and recording accounting transactions, classifying accounts and completing the accounting cycle. Adjusting accounts for financial statements will also be covered.

CREDIT/CONTACT HOURS: This is a 3 credit course with 3 lecture hours per week.

DELIVERY MODE(S): For each topic there will be classroom lectures and demonstrations. Students will be expected to read chapters before the class and participate in the lectures through discussion of the concepts. Students are also expected to complete all assignments and projects on time. Please discuss any questions or concerns with the instructor in class, during the above office hours or by appointment.

OBJECTIVES: The main objective of this introductory course is to equip the student with a basic understanding of accounting systems and to acquaint them with various aspects of the business world so that they will be better prepared to work in an accounting environment.

TRANSFERABILITY:

**** 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**

GRADING CRITERIA:

GRANDE PRAIRIE REGIONAL COLLEGE			
GRADING CONVERSION CHART			
Alpha Grade	4-point Equivalent	Percentage Guidelines	Designation
A ⁺	4.0	90 – 100	EXCELLENT
A	4.0	85 – 89	
A ⁻	3.7	80 – 84	FIRST CLASS STANDING
B ⁺	3.3	77 – 79	
B	3.0	73 – 76	GOOD
B ⁻	2.7	70 – 72	
C ⁺	2.3	67 – 69	SATISFACTORY
C	2.0	63 – 66	
C ⁻	1.7	60 – 62	
D ⁺	1.3	55 – 59	MINIMAL PASS
D	1.0	50 – 54	
F	0.0	0 – 49	FAIL
WF	0.0	0	FAIL, withdrawal after the deadline

EVALUATIONS:

Assignments and Chapter Tests	40%
Midterm Exam	25%
Final Exam	35%

Grades will be assigned on the Letter Grading System.

POLICY ON CELL PHONES AND OTHER PERSONAL ELECTRONIC DEVICES: Users of cell phones and other personal electronic devices must be attentive to the needs, sensibilities and rights of other members of the College community. The use of these devices must not disrupt the functions of the College overall and its classrooms and labs. Instructors have the right to have strict individual policies related to cell phones in order to provide and maintain a classroom environment that is conducive to learning and the respect of others.

Cell phones, PDA's and pagers must be turned off and placed out of sight in classrooms and computer labs during instructional time. Devices can only be turned on and set to silent mode with the expressed consent of individual instructors. Sending or receiving text messages or gaming on a cell phone during class is not acceptable. In addition, cell phones and other personal electronic devices incorporating cameras must be turned off and out of sight in any area in which individuals have reasonable expectations of privacy. This includes classrooms and computer labs.

Some instructors may have penalties for violations.

STATEMENT ON PLAGIARISM AND CHEATING:

Please refer to pages 49-50 of the College calendar regarding plagiarism, cheating and the resultant penalties. These are serious issues and will be dealt with severely.

COURSE SCHEDULE/TENTATIVE TIMELINE:

<u>Week</u>	<u>Topic</u>	<u>Required Reading</u>
1 & 2	Accounting: The Key to Success	Chapter 1
3 & 4	Financial Statements and Accounting Transactions	Chapter 2
5 & 6	Analyzing and Recording Transactions	Chapter 3
7 – 10	Adjusting Accounts for Financial Statements	Chapter 4
11 – 14	Completing the Accounting Cycle and Classifying Accounts	Chapter 5