



DEPARTMENT OF OFFICE ADMINISTRATION

COURSE OUTLINE – OA1310 – BOOKKEEPING I

INSTRUCTOR: Krista Paniec, CA, **PHONE:** 780-865-8909
MBA
OFFICE: Hinton Campus **E-MAIL:** kpaniec@gprc.ab.ca

OFFICE HOURS: By appointment

PREREQUISITE(S)/COREQUISITE: N/A

REQUIRED TEXT/RESOURCE MATERIALS:

Fundamental Accounting Principles, 13th Canadian Edition, Larson and Jensen,
McGraw Hill Ryerson

CALENDAR DESCRIPTION:

This course begins your career path as a professional bookkeeper and introduces you to basic bookkeeping principles, procedures and concepts as applied to a service business. The bookkeeping cycle, including journals, ledgers and preparation of financial statements is covered. The course will present accounting principles in a clear and comprehensive classroom and lab format. Realistic and practical applications ensure that the basics of financial bookkeeping are learned, rather than memorized.

CREDIT/CONTACT HOURS:

3 credit course with 3 lecture hours per week.

DELIVERY MODE(S):

Classroom

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:

Assignments (3)	25%
Mid-term Exam	35%
Final Exam	40%

EVALUATIONS:

Students will be graded on the letter grade system.

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

STUDENT RESPONSIBILITIES:

Students are expected to read chapters before the class and participate in the lectures through discussion of the concepts. Students are expected to complete all assignments and projects on time.

STATEMENT ON PLAGIARISM AND CHEATING:

Refer to the Student Conduct section of the College Admission Guide at <http://www.gprc.ab.ca/programs/calendar/> or the College Policy on Student Misconduct: Plagiarism and Cheating at www.gprc.ab.ca/about/administration/policies/**

**Note: all Academic and Administrative policies are available on the same page.

COURSE SCHEDULE/TENTATIVE TIMELINE:

<u>WEEK</u>	<u>TOPIC</u>	<u>REQUIRED READING</u>
1 – Sept 10	Introduction to Accounting	Chapter 1
2 – Sept 17	Financial Statements and Accounting Transactions	Chapter 2
3 – Sept 24		
4 – Oct 1		
5 – Oct 8		
6 – Oct 15	Analyzing and Recording Transactions	Chapter 3
7 – Oct 22	Mid-Term Exam Monday, Oct 22	
8 – Oct 29	Analyzing and Recording Transactions	
9 – Nov 5	Adjusting Accounts	Chapter 4
10 – Nov 12	No class Monday, Nov 12	
11 – Nov 19	Adjusting Accounts	
12 – Nov 26	Completing the Accounting Cycle and Classifying	Chapter 5
13 – Dec 3	Accounts	
14 – Dec 10	Last Class Monday, Dec 10	
Final Exam – Specific date to be determined.		
Final exam period: Dec 13 -22		