



# **Grande Prairie Regional College**

**School of Health, Wellness and Career Studies**

**Department of Office Administration**

## **COURSE OUTLINE – FALL 2012**

### **OA 1310 3(3-0-0) Basic Bookkeeping I**

<b>Instructor</b>	Abigail Head	<b>Phone</b>	TBA
<b>Office</b>	E401 Station 7	<b>E-mail</b>	<a href="mailto:ahead@gprc.ab.ca">ahead@gprc.ab.ca</a>
<b>Office Hours</b>	11AM to 1PM Wed & Fri		

---

#### **Prerequisite(s)/Corequisite(s):**

None

#### **Required Text/Resource Materials:**

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

#### **Description:**

This course includes the key accounting principles and concepts, the accounting cycle, financial statement preparation and analysis for incorporated and unincorporated service and merchandising companies. Cash control, inventories, receivables and plant and equipment 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 course is to provide students 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.

**Evaluation/Grading:**

Assignments	20%
Midterm	40%
Final Exam	40%

**Office Administration Department****Grading Conversion Chart**

<b>Alpha Grade</b>	<b>4-point Equivalent</b>	<b>Percentage Guidelines</b>	<b>Designation</b>
<b>A<sup>+</sup></b>	<b>4</b>	<b>90 – 100</b>	<b>EXCELLENT</b>
<b>A</b>	<b>4</b>	<b>85 – 89</b>	
<b>A<sup>-</sup></b>	<b>3.7</b>	<b>80 – 84</b>	<b>FIRST CLASS STANDING</b>
<b>B<sup>+</sup></b>	<b>3.3</b>	<b>76 – 79</b>	
<b>B</b>	<b>3</b>	<b>73 – 75</b>	<b>GOOD</b>
<b>B<sup>-</sup></b>	<b>2.7</b>	<b>70 – 72</b>	
<b>C<sup>+</sup></b>	<b>2.3</b>	<b>67 – 69</b>	<b>SATISFACTORY</b>
<b>C</b>	<b>2</b>	<b>64 – 66</b>	
<b>C<sup>-</sup></b>	<b>1.7</b>	<b>60 – 63</b>	
<b>D<sup>+</sup></b>	<b>1.3</b>	<b>55 – 59</b>	<b>MINIMAL PASS</b>
<b>D</b>	<b>1</b>	<b>50 – 54</b>	
<b>F</b>	<b>0</b>	<b>0 – 49</b>	<b>FAIL</b>

**Tentative Course Schedule/Timeline:**

<b><u>Week</u></b>	<b><u>Topic</u></b>	<b><u>Required Reading</u></b>
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

**Statement on Plagiarism:**

The instructor reserves the right to use electronic plagiarism detection services. Please see the College Calendar for plagiarism, cheating and penalties.

**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.