



## **DEPARTMENT OF OFFICE ADMINISTRATION**

### **COURSE OUTLINE – FALL 2012**

#### **OA1310 BASIC BOOKKEEPING I – 3 (3-0-0) 45 HOURS**

**INSTRUCTOR:** Doris Hoveland      **PHONE:** 780.539.2205  
**OFFICE:** C209      **E-MAIL:** dhoveland@gprc.ab.ca

**OFFICE HOURS:** Monday 11:30-1:00 & Thursday 10:00-11:30 or by appointment

**PREREQUISITE(S)/COREQUISITE:** None

#### **REQUIRED TEXT/RESOURCE MATERIALS:**

Larson, K. & Jensen, T. (2010). *Fundamental Accounting Principles, Volume One* (13<sup>th</sup> Canadian ed.). 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 Credits / 45 Hours

**DELIVERY MODE(S):** Lecture / Lab

#### **OBJECTIVES:**

The main objective of this 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.

**GRADING CRITERIA:**

Assignments & Quizzes	40%
Midterm	30%
Final Exam	30%

Late assignments and missed exams will result in a grade of 0 unless prior arrangements have been made with your instructor. Grades will be assigned on the alpha grading system.

GRANDE PRAIRIE REGIONAL COLLEGE			
GRADING CONVERSION CHART			
Alpha Grade	4-point Equivalent	Percentage Guidelines	Designation
A <sup>+</sup>	4.0	90 – 100	EXCELLENT
A	4.0	85 – 89	
A <sup>-</sup>	3.7	80 – 84	FIRST CLASS STANDING
B <sup>+</sup>	3.3	77 – 79	
B	3.0	73 – 76	GOOD
B <sup>-</sup>	2.7	70 – 72	
C <sup>+</sup>	2.3	67 – 69	SATISFACTORY
C	2.0	63 – 66	
C <sup>-</sup>	1.7	60 – 62	
D <sup>+</sup>	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:

### Cell Phone Policy:

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 and iPods **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. If cell phones, pagers, calculators, recorders, digital cameras, PDA's MP3 players or other personal electronic devices are used inappropriately for the purposes of cheating or academic dishonesty, then students who do so will be penalized appropriately under the Academic Honesty policy of Grande Prairie Regional College.

## 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/\\*\\*](http://www.gprc.ab.ca/about/administration/policies/**)

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

## COURSE SCHEDULE/TENTATIVE TIMELINE:

Week	Topic	Required Reading
1	Course Introduction and Course Outline	
2 & 3	Accounting: The Key to Success	Chapter 1
4 & 5	Financial Statements and Accounting Transactions	Chapter 2
6 & 7	Analyzing and Recording Transactions	Chapter 3
8	Midterm	
9 – 11	Adjusting Accounts for Financial Statements	Chapter 4
12 – 14	Completing the Accounting Cycle and Classifying Accounts	Chapter 5
15	Final Exam	