



# Grande Prairie Regional College

School of Health, Wellness and Career Studies  
Department of Office Administration

## COURSE OUTLINE – FALL 2013

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

Wednesday 1 – 2:20 p.m. Friday 11:30 a.m. – 1 p.m.  
ROOM TBA

<b>Instructor</b>	Sharron Barr	<b>Phone</b>	780 – 897 – 6676 (Blackberry) 780 – 532 -9236 (Home) Please call or text me anytime
<b>Office</b>	C203 or A313B	<b>E-mail</b>	sbarr@gprc.ab.ca
<b>Office Hours</b>	M – F 9 – 10 a.m.		

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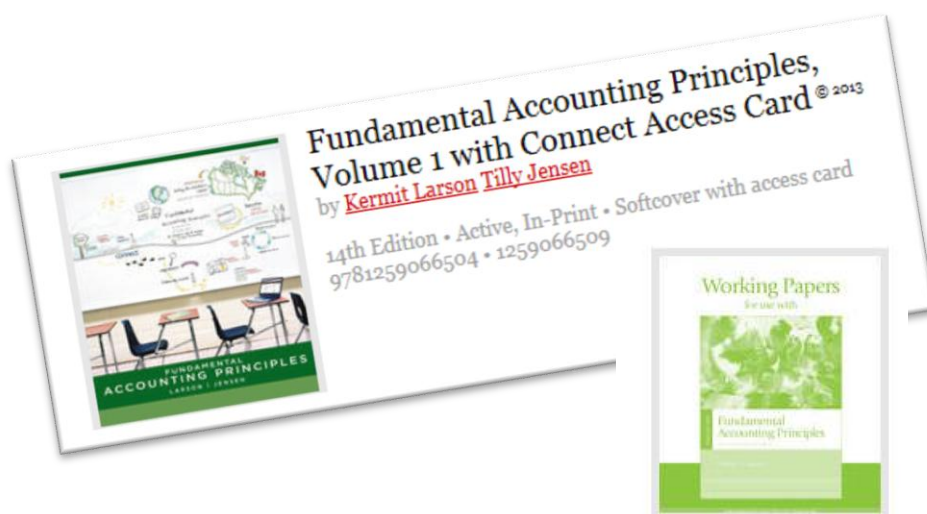
#### **Prerequisite(s)/Corequisite(s):**

None

#### **Required Text/Resource**

##### **Materials:**

*Fundamental Accounting Principles, Fourteenth Canadian Edition, Volume 1*, Larson and Jensen, McGraw-Hill Ryerson.  
And Working Papers (14<sup>th</sup> Edition if available)



#### **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:**

**All assigned work MUST be completed in order to receive credit for this course.**

Assignments	20%
Midterm I	25%
Midterm II	25%
Final Exam	30%

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

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

**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 & 7	Analyzing and Recording Transactions	Chapter 3
8 - 10	Adjusting Accounts for Financial Statements	Chapter 4
11 – 13	Completing the Accounting Cycle and Classifying Accounts	Chapter 5
14 – 15	Comprehensive Review	

**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.

All mobile devices 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, mobile devices 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.

## OA1310 A2 ASSIGNMENT & GRADE SHEET

Chapter	Page	Assignment	Due
Read Chapter 1	1 - 20		
1	21	Exercise 1-1	
	21	Exercise 1-2	
	21	Exercise 1-3	
	22	Exercise 1-6	
	22	Exercise 1-7	
	22	Exercise 1-8	
	23	Problem 1-1A	
	23	Problem 1-2B	
Read Chapter 2	1 – 40		
Mid Chapter 2 Demonstration Do Together – TRANSACTION ANALYSIS FORM			
Read Chapter 2	42 – 50		
Mid Chapter 2 Demonstration Do Together – TRANSACTION ANALYSIS FORM			
2	50	Concept Review Questions	
	50	Quick Study 2-1	
	51	Quick Study 2-2	
		Quick Study 2-3	
		Quick Study 2-4	
		Quick Study 2-5	
		Quick Study 2-6	
	52	Quick Study 2-7	
		Quick Study 2-8	
		Quick Study 2-9	
	53	Quick Study 2-10	
		Quick Study 2-11	
		Quick Study 2-12	
		Quick Study 2-13	
	54	Quick Study 2-14	
		Exercises 2-1	
		Exercises 2-2	
		Exercises 2-3	
	55	Exercises 2-4	
		Exercises 2-5	

Chapter	Page	Assignment	Due
		Exercises 2-6	
		Exercises 2-7	
		Exercises 2-8	
		Exercises 2-9	
	56	Exercises 2-10	
		Exercises 2-11	
		Exercises 2-12	
		Exercises 2-13	
	57	Exercises 2-14	
		Exercises 2-15	
		Exercises 2-16	
	58	Exercises 2-17	
		Exercises 2-18	
	59	Exercises 2-19	
		Exercises 2-20	
	60	Exercises 2-21	
		Exercises 2-22	
		Exercises 2-23	
		Problem 2-1A	
	61	Problem 2-2A	
		Problem 2-3A	
	62	Problem 2-4A	
		Problem 2-5A	
	63	Problem 2-6A	
	64	Problem 2-7A	
	65	Problem 2-8A	
		Problem 2-9A	
		Problem 2-1B	
	66	Problem 2-2B	
		Problem 2-3B	
	67	Problem 2-4B	
		Problem 2-5B	
	68	Problem 2-6B	
	69	Problem 2-7B	
	70	Problem 2-8B	
		A&R Problem 2-1	
	71	A&R Problem 2-2	
		A&R Problem 2-3	
	72	Ethics Challenge	
		FFS 2-1	
	73	FFS 2-2	

<i>Chapter</i>	<i>Page</i>	<i>Assignment</i>	<i>Due</i>
Read Chapter 3	<b>74 – 82</b>		
Mid Chapter 3 Demonstration Do Together – T ACCOUNTS			
Read Chapter 3	<b>83 – 98</b>		
Mid Chapter 3 Demonstration Do Together – T ACCOUNTS   GENERAL JOURNAL   GENERAL LEDGER   COLUMNAR FOR TRIAL BALANCE, INCOME STATEMENT, CHANGES OF EQUITY STATEMENT AND BALANCE SHEET			
<b>3</b>	<b>104 – 105</b>	<b>Concept Review Questions</b>	
	<b>105</b>	QS 3-1	
		QS 3-2	
		QS 3-3	
		QS 3-4	
	<b>106</b>	QS 3-5	
		QS 3-6	
		QS 3-7	
		QS 3-8	
	<b>107</b>	QS 3-9	
		QS 3-10	
		QS 3-11	
		QS 3-12	
	<b>108</b>	QS 3-13	
		QS 3-14	
		QS 3-15	
		Exercise 3-1	
	<b>109</b>	Exercise 3-2	
		Exercise 3-3	
		Exercise 3-4	
	<b>110</b>	Exercise 3-5	
		Exercise 3-6	
	<b>111</b>	Exercise 3-7	
		Exercise 3-8	
		Exercise 3-9	
		Exercise 3-10	
	<b>112</b>	Exercise 3-11	
		Exercise 3-12	
		Exercise 3-13	

Chapter	Page	Assignment	Due
	113	Exercise 3-14	
		Exercise 3-15	
		Exercise 3-16	
	114	Exercise 3-17	
		Exercise 3-18	
	115	Exercise 3-19	
		Exercise 3-20	
		Problem 3-1A	
	116	Problem 3-2A	
		Problem 3-3A	
	117	Problem 3-4A	
		Problem 3-5A	
		Problem 3-6A	
		Problem 3-7A	
	118	Problem 3-8A	
		Problem 3-9A	
	119	Problem 3-10A	
		Problem 3-11A	
		Problem 3-12A	
	120	Problem 3-13A	
		Problem 3-1B	
	121	Problem 3-2B	
		Problem 3-3B	
	122	Problem 3-4B	
		Problem 3-5B	
		Problem 3-6B	
		Problem 3-7B	
	123	Problem 3-8B	
		Problem 3-9B	
	124	Problem 3-10B	
		Problem 3-11B	
	125	Problem 3-12B	
		Problem 3-13B	
		Problem 3-1B	
		Problem 3-1B	
		Problem 3-1B	
	128 - 129	Serial Problem	
MIDTERM I			
Date and Time:			

Read Chapter 4	130 – 145		
<i>Chapter</i>	<i>Page</i>	<i>Assignment</i>	<i>Due</i>
Mid Chapter 4 Demonstration Problems Do Together – T ACCOUNTS   GENERAL JOURNAL   GENERAL LEDGER   COLUMNAR FOR TRIAL BALANCE, INCOME STATEMENT, CHANGES OF EQUITY STATEMENT AND BALANCE SHEET			
Read Appendix 4A & B	<b>156 – 161</b>	<b>Concept Review Questions</b>	
4	<b>161</b>	QS 4-1	
		QS 4-2	
		QS 4-3	
		QS 4-4	
		QS 4-5	
		QS 4-6	
		QS 4-7	
	<b>162</b>	QS 4-8	
		QS 4-9	
		QS 4-10	
		QS 4-11	
	<b>163</b>	QS 4-12	
		QS 4-13	
		QS 4-14	
		Exercise 4-1	
	<b>164</b>	Exercise 4-2	
		Exercise 4-3	
		Exercise 4-4	
		Exercise 4-5	
	<b>165</b>	Exercise 4-6	
		Exercise 4-7	
		Exercise 4-8	
		Exercise 4-9	
	<b>166</b>	Exercise 4-10	
		Exercise 4-11	
	<b>167</b>	Exercise 4-12	
		Exercise 4-13	
		Exercise 4-14	
	<b>168</b>	Exercise 4-15	
	<b>168</b>	Problem 4-1A	
		Problem 4-2A	
	<b>169</b>	Problem 4-3A	
		Problem 4-4A	
		Problem 4-5A	



	170	Problem 4-6A	
Chapter	Page	Assignment	Due
	171	Problem 4-7A	
		Problem 4-8A	
	172	Problem 4-9A	
		Problem 4-10A	
	173	Problem 4-11A	
		Problem 4-12A	
	174	Problem 4-13A	
		Problem 4-14A	
	175	Problem 4-15A	
		Problem 4-16A	
	176	Problem 4-17A	
		Problem 4-1B	
	177	Problem 4-2B	
		Problem 4-3B	
	178	Problem 4-4B	
		Problem 4-5B	
		Problem 4-6B	
	180	Problem 4-7B	
		Problem 4-8B	
	181	Problem 4-9B	
	182	Problem 4-10B	
		Problem 4-11B	
	183	Problem 4-12B	
		Problem 4-13B	
	184	Problem 4-14B	
		Problem 4-15B	
	185	Problem 4-16B	
		Problem 4-17B	
	188	Serial Problem	

<i>Chapter</i>	<i>Page</i>	<i>Assignment</i>	<i>Due</i>
Read Chapter 5	<b>190 – 203</b>		
Mid Chapter 5 Demonstration Problem Do Together – T ACCOUNTS   GENERAL JOURNAL   GENERAL LEDGER   COLUMNAR FOR TRIAL BALANCE, INCOME STATEMENT, CHANGES OF EQUITY STATEMENT AND BALANCE SHEET			
Read Chapter 5	<b>206 - 211</b>		
Mid Chapter 5 Demonstration Problem Do Together – T ACCOUNTS   GENERAL JOURNAL   GENERAL LEDGER   COLUMNAR FOR TRIAL BALANCE, INCOME STATEMENT, CHANGES OF EQUITY STATEMENT AND BALANCE SHEET			
Read Appendix 5A & 5B	<b>214 - 217</b>		
Do Concept Review	<b>219</b>	<b>Questions</b>	
		<b>QS 5-1</b>	
		<b>QS 5-2</b>	
	<b>220</b>	<b>QS 5-3</b>	
		<b>QS 5-4</b>	
		<b>QS 5-5</b>	
		<b>QS 5-6</b>	
	<b>221</b>	<b>QS 5-7</b>	
		<b>QS 5-8</b>	
		<b>QS 5-9</b>	
		<b>QS 5-10</b>	
	<b>222</b>	<b>QS 5-11</b>	
		<b>QS 5-12</b>	
		<b>QS 5-13</b>	
		<b>QS 5-14</b>	
	<b>223</b>	<b>Exercise 5-1</b>	
		<b>Exercise 5-2</b>	
		<b>Exercise 5-3</b>	
	<b>224</b>	<b>Exercise 5-4</b>	
		<b>Exercise 5-5</b>	
	<b>225</b>	<b>Exercise 5-6</b>	
		<b>Exercise 5-7</b>	
	<b>226</b>	<b>Exercise 5-8</b>	
		<b>Exercise 5-9</b>	
	<b>227</b>	<b>Exercise 5-10</b>	
		<b>Exercise 5-11</b>	
		<b>Exercise 5-12</b>	

Chapter	Page	Assignment	Due
	228	Exercise 5-13	
		Exercise 5-14	
		Exercise 5-15	
	229	Exercise 5-16	
	230	Exercise 5-17	
	230	Exercise 5-18	
	231	Exercise 5-19	
		Exercise 5-20	
		Problem 5-1A	
	232	Problem 5-2A	
	233	Problem 5-3A	
	234	Problem 5-4A	
		Problem 5-5A	
	235	Problem 5-6A	
		Problem 5-7A	
	236	Problem 5-8A	
		Problem 5-9A	
		Problem 5-10A	
	237	Problem 5-11A	
	238	Problem 5-12A	
		Problem 5-13A	
	239	Problem 5-14A	
	240	Problem 5-1B	
	241	Problem 5-2B	
		Problem 5-3B	
	242	Problem 5-4B	
		Problem 5-5B	
	243	Problem 5-6B	
		Problem 5-7B	
	244	Problem 5-8B	
		Problem 5-9B	
		Problem 5-10B	
	245	Problem 5-11B	
	246	Problem 5-12B	
		Problem 5-13B	
	247	Problem 5-14B	
	251	Serial Problem	
Midterm II - Chapters 4 & 5			
Date:			
Final Review			
Final Exam Date:			