



Grande Prairie Regional College

School of Health, Wellness and Career Studies

Department: Office Administration

COURSE OUTLINE – Winter 2011

OA 1320 (3-0-0) – Basic Bookkeeping II

Instructor Loren Jacula
Office C203
Office Hours M W F 10:00 – 11:20

Phone 780.539.2205
E-mail LJACULA@GPRC.AB.CA
Class T Th 8:30 – 9:50
Room A212

Prerequisite(s)/Corequisite(s):

OA1310 or permission of Instructor

Required Text/Resource Materials:

Key Accounting Principles, Second Edition by Neville Joffe, AME Learning.

Description: This course continues your career path as a professional bookkeeper and introduces you to the concepts of setting up a merchandising business, recognizing revenues and cost of goods sold, expense recognition, purchases and sales adjustments, cash controls and payroll. You will reinforce your learning through the completion of realistic practical application in bookkeeping that will ensure that you learn, rather than simply memorize, the basics of financial bookkeeping.

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 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.

Evaluation/Grading:

Assignments	20%
Midterm	40%
Final Exam	40%

Grades will be assigned on the Letter Grading System.

Office Administration Department**Grading Conversion Chart**

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

Tentative Course Schedule/Timeline:

<u>Week</u>	<u>Topic</u>	<u>Required Reading</u>
1 & 2	Setting up a Merchandising Business	Chapter 6
3 & 4	Revenue and COGS	Chapter 7
5 & 6	Expense Recognition	Chapter 8
7 & 8	Purchases and Sales Adjustments	Chapter 9
8 - 10	Cash Controls	Chapter 10
11 & 12	Payroll	Chapter 12

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. 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.