



DEPARTMENT OF OFFICE ADMINISTRATION

COURSE OUTLINE – WINTER 2013

OA1320 BASIC BOOKKEEPING II – 3 (3-0-0) 45 HOURS

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

OFFICE HOURS: M W F 8:00-9:00 or by appointment

PREREQUISITE(S)/COREQUISITE: OA1310

REQUIRED TEXT/RESOURCE MATERIALS:

Larson, K. & Jensen, T. (2010). *Fundamental Accounting Principles, Volume One* (13th Canadian ed.). McGraw-Hill Ryerson.

CALENDAR DESCRIPTION:

This course continues you along your career path as a professional bookkeeper and introduces you to basic bookkeeping principles, procedures and concepts as applied to a merchandising business. Bookkeeping for merchandising activities, cash control concepts and reporting petty cash, sales and receivables, cost of goods sold, inventory, property, plant and equipment, natural resources, intangibles, current liabilities, long-term liabilities and payroll are 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:

Job Success Skills	10%
Assignments & Quizzes	30%
Midterm	30%
Final Exam	30%

Assignments are due at the beginning of class. Late assignments and missed exams will result in a grade of 0 unless prior arrangements have been made with your instructor.

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:

Job Success Skills:

Job success skills are demonstrated through regular attendance and punctuality, timely completion of work, maintaining a high standard of work and professionalism, an ability to work both independently and collaboratively, and being present and attentive while in class. Failure to demonstrate any of these skills will result in a loss of job success skills marks for each occurrence.

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:

Week	Topic	Required Reading
1	Course Introduction and Review	
2 - 3	Accounting for Merchandising Activities	Chapter 6
4 - 5	Merchandising Inventory and Cost of Sales	Chapter 7
6	Midterm	
7	Reading Week	
8 - 9	Internal Control and Cash	Chapter 9
10 - 11	Receivables	Chapter 10
12 - 13	Payroll Liabilities	Chapter 11
14	Review	
15	Final Exam	