



# EFFECTIVE: SEPTEMBER 2004 CURRICULUM GUIDELINES

A. Division: **Instructional** Effective Date: **SEPTEMBER 2004**

B. Department / Program Area: **Commerce & Business Admin. Office Administration** Revision  New Course

If Revision, Section(s) Revised: **C, H**

Date of Previous Revision: **2003-09 new course**

Date of Current Revision: **2004-09**

C: **OADM 1242** D: **ACCOUNTING I** E: **3**

Subject & Course No.	Descriptive Title	Semester Credits
<b>F:</b> Calendar Description:  This is a BC Campus online provincial course. It provides you with an introduction to manual accounting. Emphasis will be placed on fundamental accounting principles and their application in day-to-day business situations. This course is based on a service business organized as a sole proprietorship. Accounting 1 provides a solid foundation for learners wishing to further their accounting skills through computer accounting programs, payroll or advanced accounting courses.		
<b>G:</b> Allocation of Contact Hours to Type of Instruction/Learning Settings  Primary Methods of Instructional Delivery and/or Learning Settings:  <b>Online delivery</b>  Number of Contact Hours: (per week / semester for each descriptor)  <b>5 hours per week</b>  Number of Weeks per Semester:  <b>12 weeks x 5 hours per week = 60 hours</b>	<b>H:</b> Course Prerequisites:  <b>OADM 1104</b>	
	<b>I:</b> Course Corequisites:  <b>Nil</b>	
	<b>J:</b> Course for which this Course is a Prerequisite  <b>Nil</b>	
	<b>K:</b> Maximum Class Size:  <b>24</b>	
<b>L:</b> PLEASE INDICATE: <input type="checkbox"/> Non-Credit <input checked="" type="checkbox"/> College Credit Non-Transfer <input type="checkbox"/> College Credit Transfer: SEE BC TRANSFER GUIDE FOR TRANSFER DETAILS ( <a href="http://www.bccat.bc.ca">www.bccat.bc.ca</a> )		

<p><b>M:</b> Course Objectives / Learning Outcomes The learner has reliably demonstrated the ability to:</p> <ol style="list-style-type: none"> <li>1. Define the function of accounting;</li> <li>2. Use accounting terminology appropriately;</li> <li>3. Analyze and record transactions in a General Journal using the double-entry system of debits and credits;</li> <li>4. Apply basic accounting concepts and principles to business transactions;</li> <li>5. Post entries from the General Journal to the General Ledger, crosscheck and balance the ledger and produce a trial balance;</li> <li>6. Finalize the accounting cycle for a service company by completing a 10-column worksheet, recording adjustments and preparing the accounts for a new fiscal year;</li> <li>7. Prepare classified, related financial statements (Income Statement, Statement Of Changes In Owner's Equity, and Balance Sheet) for a proprietorship complying with generally accepted accounting practices;</li> <li>8. Describe and implement internal control measures for cash including the preparation of cheques, deposits and bank reconciliations;</li> <li>9. Analyze and record cash transactions that involve cash short or over;</li> <li>10. Establish, maintain and replenish a petty cash fund; and</li> <li>11. Independently complete accounting simulations through applying learned accounting principles and practices.</li> </ol>														
<p><b>N:</b> Course Content: Basic bookkeeping and accounting skills including:</p> <ol style="list-style-type: none"> <li>1. double-entry General Journal entries;</li> <li>2. posting to the General Ledger;</li> <li>3. preparing a trial balance;</li> <li>4. recording adjustments in a 10-column worksheet;</li> <li>5. producing period-end financial statements;</li> <li>6. closing the temporary accounts;</li> <li>7. maintaining petty cash; and</li> <li>8. preparing bank reconciliations.</li> </ol>														
<p><b>O:</b> Methods of Instruction Communication between instructor and students will be conducted online using the WebCT email, discussion and chat utilities. The instructor will guide the students through a series of learning objectives using motivation and online instruction.</p>														
<p><b>P:</b> Textbooks and Materials to be Purchased by Students <i>College Accounting: A Practical Approach</i>, Canadian Seventh Edition, Slater Zwicker ISBN 0-13-020471-4 <i>College Accounting: A Practical Approach, Study Guide with Working Papers</i></p>														
<p><b>Q:</b> Means of Assessment</p> <table style="width: 100%; border-collapse: collapse;"> <tr> <td style="padding: 2px;">Participation</td> <td style="text-align: right; padding: 2px;">10%</td> </tr> <tr> <td style="padding: 2px;">Unit Assignments</td> <td style="text-align: right; padding: 2px;">15%</td> </tr> <tr> <td style="padding: 2px;">Chapter Quizzes</td> <td style="text-align: right; padding: 2px;">15%</td> </tr> <tr> <td style="padding: 2px;">Projects</td> <td style="text-align: right; padding: 2px;">20%</td> </tr> <tr> <td style="padding: 2px;">Mid-term</td> <td style="text-align: right; padding: 2px;">15%</td> </tr> <tr> <td style="padding: 2px;">Final Exam</td> <td style="text-align: right; padding: 2px;"><u>25%</u></td> </tr> <tr> <td></td> <td style="text-align: right; padding: 2px;"><u>100%</u></td> </tr> </table>	Participation	10%	Unit Assignments	15%	Chapter Quizzes	15%	Projects	20%	Mid-term	15%	Final Exam	<u>25%</u>		<u>100%</u>
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<p><b>R:</b> Prior Learning Assessment and Recognition: specify whether course is open for PLAR This course is open to PLAR.</p>														

Course Designer: **Julie Crothers**

Education Council / Curriculum Committee Representative

Dean / Director: **Rosilyn G. Coulson**

Registrar: **Trish Angus**