

EFFECTIVE DATE: SEPTEMBER 2002



CURRICULUM GUIDELINES

A. Division: Instruction Date: March 2002
 B. Department / Commerce and Business Admin. New Course Revision
 Program Area Office Administration
 If Revision, Section(s) Revised **F, G, H, K, M, N, O, P, Q**

		Date Last Revised:		September, 1998	
C:	OADM 237	D:	BOOKKEEPING I	E:	3
Subject & Course No.		Descriptive Title		Semester Credits	
F:	<p>Calendar Description: This course will provide an introduction to the concepts and practices of manual and computer bookkeeping. The concepts will be developed and practiced in the context of a service business and a merchandise business. Students will journalize, post, and prepare trial balances, and financial statements both manually and electronically. Students will also be introduced to payroll practices and procedures, bank reconciliations and petty cash procedures. Computerized instruction will involve a popular accounting program and will emphasize the development of acceptable accounting and operating procedures.</p>				
G:	Allocation of Contact Hours to Type of Instruction / Learning Settings Primary Methods of Instructional Delivery and/or Learning Settings: Lectures and Labs Number of Contact Hours: (per week / semester for each descriptor) Lecture: 2 Hrs. Labs: 3 Hrs. Total: 5 Hrs.		H:	Course Prerequisites: Effective January, 2003, English 11 with a grade of "C" or better or equivalent.	
			I:	Course Corequisites: OADM 255 recommended	
			J:	Course for which this Course is a Prerequisite OADM 337 OADM 347	
	Number of Weeks per Semester: 15 Weeks X 5 Hrs per week = 75 Hrs.		K:	Maximum Class Size: 24	
L:	PLEASE INDICATE:				
		Non-Credit			
	X	College Credit Non-Transfer			
		College Credit Transfer:	Requested	Granted	
SEE BC TRANSFER GUIDE FOR TRANSFER DETAILS (www.bccat.bc.ca)					

M: Course Objectives / Learning Outcomes

At the end of the course, the successful student should be able to:

1. complete the accounting cycle to trial balance for a service business and a merchandise business.
2. plan, complete and record all payroll-related transactions for a pay period.
3. prepare bank reconciliation statements and petty cash records.
4. perform the setup and integration procedures, routine and periodic processes for the General Ledger, Accounts Receivable and Accounts Payable modules of an industry-standard, computer accounting program.
5. demonstrate needed employability skills for career success.

N: Course Content:

1. The Accounting Equation.
2. Analyzing business transactions.
3. Journalizing, posting and preparing trial balances and financial statements for a service business
4. Special Journals – Sales, Cash Receipts, Purchases, and Cash Payments—for a merchandise business.
5. Posting special journals and the general journal to a General Ledger, Accounts Receivable Ledger and Accounts Payable Ledger.
6. Preparing bank reconciliation statements and recording journal entries related to the bank reconciliation process.
7. Establishing and replenishing a petty cash fund.
8. Preparing a payroll.
9. Journalizing and posting entries related to payroll.
10. Introduction and setup of the General Ledger with Simply Accounting software.
11. Using Simply Accounting software to record transactions in the General Module, post transactions, print a trial balance and record correcting entries.
12. Using Simply Accounting software to prepare bank reconciliations.
13. Using Simply Accounting software to set up an accounts receivable ledger.
14. Using Simply Accounting software to record sales and cash receipts transactions.
15. Using Simply Accounting software to set up an accounts payable ledger.
16. Using Simply Accounting to record purchase and cash payment transactions.
17. Exhibit a high standard of behaviour with respect to attendance, punctuality, positive attitude, meeting deadlines and respect for others

O: Methods of Instruction

Material will be presented primarily in a lecture format with time allocated for class discussion and the correction of assigned exercises/problems.

The computer component of the course will be offered in a laboratory setting with instructor demonstration of concepts and the student completing case studies as assigned.

P: Textbooks and Materials to be Purchased by Students

Slater, Jeffrey and Brian Zwicker. College Accounting – A Practical Approach, Latest Edition. Prentice Hall Canada Inc.

Slater, Jeffrey and Brian Zwicker. Working Papers to Accompany College Accounting, Latest Edition. Prentice Hall Canada Inc.

Zwicker, Brian. Working with Simply Accounting, Latest Edition. Nelson Publishing.

NOTE: All texts also used in OADM 337

Q: Means of Assessment

Assignments	10%
Projects	10%
Employability Skills	10%
Tests – manual (2)	50%
Test-computerized (1)	<u>20%</u>
	<u>100%</u>

R: Prior Learning Assessment and Recognition: specify whether course is open for PLAR

Yes

Course Designer(s) **Neil Gillis/Wayne Ratcliffe**

Education Council / Curriculum Committee Representative

Dean / Director **Jim Sator**

Registrar **Trish Angus**