



Douglas College

Course Information

A: Division: **INSTRUCTIONAL** Date: **SEPTEMBER 1998**
 B: Faculty: **COMMERCE AND BUSINESS ADMINISTRATION** New Course:
 Program: **OFFICE ADMINISTRATION** Revision of Course Information form: **JUNE 1996**

C: **OADM 337** D: **BOOKKEEPING II** E: **3**
 Subject & Course No. Descriptive Title Semester Credit

F:

Calendar Description: This course will advance the students' manual and computerized bookkeeping knowledge and skills. The concepts will be developed and practiced in the context of a merchandising business. Students will journalize, post, and prepare trial balances, worksheets and financial statements both manually and electronically. Students will also be introduced to the use of specialized journals, subsidiary ledgers and cash management routines. Computerized instruction will involve a popular accounting program and will emphasize the development of acceptable operating procedures.	Summary of Revisions: 1998-09 Sections: N,O,P,R
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G: Type of instruction: Hrs per week

Lecture:		Hrs.
Laboratory:	3	Hrs.
Seminar:	2	Hrs.
Clinical Experience:		Hrs.
Field Experience:		Hrs.
Practicum:		Hrs.
Shop:		Hrs.
Studio:		Hrs.
Student Directed Learning:		Hrs.
Other (Specify)		
Total:	5	Hrs.
Semester Total (5 x 15wks):	75	Hrs.

H: Course Prerequisites:
OADM 237

I: Course Corequisites:
nil

J: Course for which this Course is a Prerequisite:
nil

K: Maximum Class Size:
30

L:

College Credit Transfer	<input type="checkbox"/>
College Credit Non-Transfer	<input checked="" type="checkbox"/>
Non-Credit	<input type="checkbox"/>

M:

Transfer Credit:	Requested:	<input type="checkbox"/>
	Granted:	<input type="checkbox"/>

Specify Course Equivalents or Unassigned Credit as appropriate:

BCOU
SFU
UBC
UNBC
UVIC
Other:

W. Radcliffe
 Course Designer(s): **W. Radcliffe**

 Dean: **J. Sator**

J. McKendry
 Vice-President, Instruction: **J. McKendry**

 Registrar: **P. Angus**

N: TEXTBOOKS AND MATERIALS TO BE PURCHASED BY STUDENTS

Lee, Nanci and Elaine Hales. Accounting, Latest Ed. Harcourt Brace.

Lee, Nanci and Elaine Hales. Working Papers to Accompany Accounting, Latest Ed. Harcourt Brace.

Zwicker, Brian R. Working with Simply Accounting, Latest Ed. International Thomson Publishing.

Note: also used in OADM 237

Two high-density disks, disk case, calculator.

O: LEARNING OUTCOMES

The learner has reliably demonstrated the ability to:

1. complete an entire accounting cycle for a merchandising business;
2. record transactions in specialized journals and post to general and subsidiary ledgers;
3. plan and follow cash management procedures;
4. independently solve accounting problems by applying computational skills and assessing the results;
5. perform the set-up and integration procedures, routine and periodic processes for the Payroll, Inventory and Job Costing modules of an industry-standard, computer accounting program;
6. exhibit a high standard of behaviour with respect to attendance, punctuality, positive attitude and respect for others;
7. model ethical, moral and intellectual behaviour that reflects understanding of contemporary social and business issues.

P: COURSE CONTENT***Module 1 - Sales Transactions***

- 1.1 Record entries directly into the sales journal and perform summary posting.
- 1.2 Post to the general ledger and the accounts receivable subsidiary ledger and prepare a schedule of accounts receivable.
- 1.3 Calculate and record sales taxes.
- 1.4 Account for sales returns and allowances, and sales discounts.

Module 2 - Purchases Transactions

- 2.1 Record entries directly into the purchases journal and perform summary posting.
- 2.2 Post to the general ledger and accounts payable subsidiary ledger and prepare a schedule of accounts payable.
- 2.3 Calculate and account for freight charges, purchases returns and allowances, purchase discounts, trade discounts and cash discounts.
- 2.4 Calculate and account for PST, GST, foreign exchange, excise taxes, excise duties and custom duties.

Module 3 - Cash Transactions

- 3.1 Record entries directly into the cash receipts, cash payments and combined cash journals.
- 3.2 Post from the cash receipts, cash payments and combined cash journals to general and subsidiary ledgers.
- 3.3 Calculate and record interest received and interest paid.

Module 4 - Cash Management

- 4.1 Prepare a bank reconciliation and prepare and post journal entries.
- 4.2 Prepare and post journal entries to establish, adjust and replenish a petty cash fund.
- 4.3 Prepare and post journal entries to establish and adjust a till float.

Module 5 - End-of-Period Accounting

- 5.1 Prepare a ten-column worksheet.
- 5.2 Prepare classified financial statements.
- 5.3 Calculate current ratio and working capital.
- 5.4 Journalize and post adjusting and closing entries.
- 5.5 Prepare a post-closing trial balance.

Module 6 - Review GL, AR and AP Modules with Budgeting

- 6.1 Demonstrate familiarity with the General Ledger (GL), Accounts Receivable (AR), and Accounts Payable (AP) modules.
- 6.2 Print comparative financial statements.
- 6.3 Prepare, display and print computerized budget information.

Module 7 - Computerized Payroll

- 7.1 Set up Payroll options.
- 7.2 Create, edit, display and print employee records.
- 7.3 Set integration accounts and set Payroll ready.
- 7.4 Record Payroll transactions.
- 7.5 Prepare Payroll corrections.
- 7.6 Edit employee records.
- 7.7 Print Payroll records.

Module 8 - Computerized Inventory

- 8.1 Set up Inventory options.
- 8.2 Create, edit, display and print Inventory records.
- 8.3 Set integration accounts and set Inventory ready.

- 8.4 Record Inventory transactions.
- 8.5 Prepare Inventory corrections and reversals.
- 8.6 Modify Inventory records.
- 8.7 Print Inventory reports.

Module 9 - Computerized Project Costing

- 9.1 Set up Project Costing options.
- 9.2 Add, modify and delete Project Costing records.
- 9.3 Distribute revenues and costs to projects.
- 9.4 Print Project Costing reports.

Q: METHOD OF INSTRUCTION

A combination of lecture, demonstration, guided practice and self-paced lab assignments and projects will be used. Active learning is an integral part of this course, and major emphasis will be placed on developing employable bookkeeping skills. Students will work both independently and collaboratively to learn and apply manual and computerized bookkeeping skills and procedures for use within a merchandising business.

R: COURSE EVALUATION

Assignments	10%
Projects (2)	25%
Tests	
- manual (2)	30%
- computerized	25%
Employability Skills (criterion referenced)	<u>10%</u>
	<u>100%</u>