



DEPARTMENT OF OFFICE ADMINISTRATION
COURSE OUTLINE – WINTER 2014
OA1320 BASIC BOOKKEEPING II – 3 (7-0-0) 45 HOURS
TUESDAY and THURSDAY 8:30 – 10:00
A314

Instructor	Sharron Barr	Phone	780 – 897 – 6676 (Blackberry) 780 – 532 -9236 (Home) Please call or text me anytime
Office	C203 or A313B	E-mail	sbarr@gprc.ab.ca
Office Hours	M – R 11:30 – 1:00		

PREREQUISITE(S)/COREQUISITE: OA1310

REQUIRED TEXT/RESOURCE MATERIALS:

Fundamental Accounting Principles, Fourteenth Canadian Edition, Volume 1, Larson and Jensen, McGraw-Hill Ryerson. And Working Papers (14th Edition if available)



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:

Assignments including Payroll Assignment	20%
Midterm I Chapters 6 and 7	20%
Midterm II Chapters 7, 8, and 9	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	8-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	MINIMAL PASS
D+	1.3	55 – 59	
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	
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OA1320 A2 ASSIGNMENT & GRADE SHEET

Chapter	Page	Assignment	Due
Read Chapter 6	252 – 266		
Mid Chapter 6 Demonstration Do Together GENERAL JOURNAL			
Read Chapter 6	270 - 278		
Chapter 6 Demonstration Do Together ENTRIES MERCHANDISING CALCULATIONS, INCOME STATEMENT, AND CLOSING ENTRIES			
Read Chapter Appendix 6A Inventory Systems	282 - 292		
Chapter 6 Demonstration Do Together ENTRIES MERCHANDISING CALCULATIONS, INCOME STATEMENT, AND CLOSING ENTRIES			
Read Appendix 6B Sales Tax	295 - 297		
6	Concept Review Questions p. 299		
	299	Quick Study 6-1	
	300	Quick Study 6-2	
		Quick Study 6-3	
		Quick Study 6-4	
		Quick Study 6-5	
		Quick Study 6-6	
		Quick Study 6-7	
		301	Quick Study 6-8
	Quick Study 6-9		
	Quick Study 6-10		
	Quick Study 6-11		
	Quick Study 6-12		
	302	Quick Study 6-13	

<i>Chapter</i>	<i>Page</i>	<i>Assignment</i>	<i>Due</i>
		Quick Study 6-14	
		Quick Study 6-15	
		Quick Study 6-16	
		Quick Study 6-17	
	303	Quick Study 6-18	
		Quick Study 6-19	
		Quick Study 6-20	
		Quick Study 6-21	
		Quick Study 6-22	
		Quick Study 6-23	
		Quick Study 6-24	
	304	Exercises 6-1	
		Exercises 6-2	
		Exercises 6-3	
		Exercises 6-4	
	305	Exercises 6-5	
		Exercises 6-6	
		Exercises 6-7	
	306	Exercises 6-8	
		Exercises 6-9	
		Exercises 6-10	
	307	Exercises 6-11	
		Exercises 6-12	
		Exercises 6-13	
	308	Exercises 6-14	
		Exercises 6-15	
	309	Exercises 6-16	
		Exercises 6-17	
	310	Exercises 6-18	
		Exercises 6-19	
		Exercises 6-20	
		Exercises 6-21	
		Exercises 6-22	
		Exercises 6-23	
		Exercises 6-24	
	311	Exercises 6-25	

<i>Chapter</i>	<i>Page</i>	<i>Assignment</i>	<i>Due</i>
		Exercises 6-26	
	312	Exercises 6-27	
	312	Exercises 6-28	
	313	Exercises 6-29	
		Exercises 6-30	
		Problem 6-1A	
		Problem 6-2A	
	314	Problem 6-3A	
		Problem 6-4A	
	315	Problem 6-5A	
		Problem 6-6A	
	316	Problem 6-7A	
		Problem 6-8A	
	317	Problem 6-9A	
		Problem 6-10A	
	318	Problem 6-11A	
		Problem 6-12A	
	319	Problem 6-13A	
		Problem 6-14A	
	320	Problem 6-15A	
		Problem 6-16A	
		Problem 6-17A	
	320	Problem 6-1B	
	321	Problem 6-2B	
	322	Problem 6-3B	
		Problem 6-4B	
	323	Problem 6-5B	
		Problem 6-6B	
	324	Problem 6-7B	
		Problem 6-8B	
	325	Problem 6-9B	
		Problem 6-10B	
	326	Problem 6-11B	
		Problem 6-12B	
	327	Problem 6-13B	
		Problem 6-14B	

<i>Chapter</i>	<i>Page</i>	<i>Assignment</i>	<i>Due</i>
	328	Problem 6-15B	
		Problem 6-16B	
		Problem 6-17B	
	332 - 334	Serial Problem	

<i>Chapter</i>	<i>Page</i>	<i>Assignment</i>	<i>Due</i>
Read Chapter 7	335 -343		
Mid Chapter 7 Demonstration Do Together – Inventory Calculations			
Read Chapter 3	347 - 358		
Mid Chapter 7 Demonstration Do Together – Calculations, adjusting entries, analysis, financial statement			
Appendix 7A	Assigning Costs to Inventory and Inventory Errors		
Appendix 7B Using the Information (Inventory Turnover and Days Sales)			
7	370	Concept Review Questions	
		QS 7-1	
		QS 7-2	
		QS 7-3	
		QS 7-4	
		QS 7-5	
	371	QS 7-6	
		QS 7-7	
		QS 7-8	
		QS 7-9	
		QS 7-10	
	372	QS 7-11	
		QS 7-12	
		QS 7-13	
		QS 7-14	
		QS 7-15	
	373	QS 7-16	
		QS 7-17	
		QS 7-18	
		Exercise 7-1	
	374	Exercise 7-2	
		Exercise 7-3	
		Exercise 7-4	
	375	Exercise 7-5	

<i>Chapter</i>	<i>Page</i>	<i>Assignment</i>	<i>Due</i>
	375	Exercise 7-6	
		Exercise 7-7	
		Exercise 7-8	
		Exercise 7-9	
	376	Exercise 7-10	
		Exercise 7-11	
		Exercise 7-12	
		Exercise 7-13	
		Exercise 7-14	
	377	Exercise 7-15	
		Problem 7-1A	
	378	Problem 7-2A	
		Problem 7-3A	
		Problem 7-4A	
		Problem 7-5A	
	379	Problem 7-6A	
		Problem 7-7A	
	380	Problem 7-8A	
		Problem 7-9A	
	381	Problem 7-10A	
		Problem 7-11A	
		Problem 7-12A	
	382	Problem 7-13A	
		Problem 7-14A	
		Problem 7-1B	
	383	Problem 7-2B	
		Problem 7-3B	
	384	Problem 7-4B	
		Problem 7-5B	
		Problem 7-6B	
		Problem 7-7B	
	385	Problem 7-8B	
	386	Problem 7-9B	
		Problem 7-10B	
		Problem 7-11B	
	387	Problem 7-12B	

		Problem 7-13B	
Problem 7-14B			
	388	A & R Problem	
CHAPTER 6 & 7 TEST			
Date and Time:			

Read Chapter 8	391 - 399		
Chapter	Page	Assignment	Due
Mid Chapter 8 Demonstration Problems Do Together – SPECIAL JOURNALS AND SUBLEDGERS			
Read Chapter 8	400 - 409		
Mid Chapter 8 Demonstration Problems Do Together – SPECIAL JOURNALS AND SUBLEDGERS			
Read Appendix 8A	417 - 418	Concept Review Questions	
4	419	QS 8-1	
		QS 8-2	
		QS 8-3	
		QS 8-4	
	420	QS 8-5	
		QS 8-6	
		QS 8-7	
		QS 8-8	
	421	QS 8-9	
		QS 8-10	
	421	Exercise 8-1	
		Exercise 8-2	
		Exercise 8-3	
	422	Exercise 8-4	
		Exercise 8-5	
		Exercise 8-6	
		Exercise 8-7	
	423	Exercise 8-8	
		Exercise 8-9	
		Exercise 8-10	
		Exercise 8-11	
		Exercise 8-12	
	424	Exercise 8-13	
		Exercise 8-14	
	426	Problem 8-1A	
	427	Problem 8-2A	

<i>Chapter</i>	<i>Page</i>	<i>Assignment</i>	<i>Due</i>
	427	Problem 8-3A	
	428	Problem 8-4A	
	429	Problem 8-5A	
		Problem 8-6A	
	430	Problem 8-7A	
		Problem 8-8A	
		Problem 8-1B	
	431	Problem 8-2B	
		Problem 8-3B	
	432	Problem 8-4B	
	433	Problem 8-5B	
	434	Problem 8-6B	
		Problem 8-7B	
		Problem 8-8B	
	435	A & R Problem	
	437	Comprehensive Problem 8.1	
	438	Comprehensive Problem 8.2	

<i>Chapter</i>	<i>Page</i>	<i>Assignment</i>	<i>Due</i>
Read Chapter 9	440 - 448		
Mid Chapter 9 Demonstration Problem Do Together – Journal Entries involving Cash and calculations			
Read Chapter 8	450 - 461		
Mid Chapter 9 Demonstration Problem Do Together – Bank Reconciliations and Journal Entries			
Read Appendix 9A	464 - 465		
Do Concept Review	466	Questions	
	467	QS 9-1	
		QS 9-2	
		QS 9-3	
		QS 9-4	
		QS 9-5	
	468	QS 9-6	
		QS 9-7	
		QS 9-8	
		QS 9-9	
		QS 9-10	
		QS 9-11	
		Exercise 9-1	
	469	Exercise 9-2	
		Exercise 9-3	
		Exercise 9-4	
		Exercise 9-5	
		Exercise 9-6	
		Exercise 9-7	
	470	Exercise 9-8	
		Exercise 9-9	
		Exercise 9-10	
	471	Exercise 9-11	
	472	Exercise 9-12	
		Exercise 9-13	

<i>Chapter</i>	<i>Page</i>	<i>Assignment</i>	<i>Due</i>
	473	Problem 9-1A	
		Problem 9-2A	
	474	Problem 9-3A	
		Problem 9-4A	
	476	Problem 9-5A	
	477	Problem 9-6A	
	478	Problem 9-7A	
	480	Problem 9-8A	
	481	Problem 9-9A	
	482	Problem 9-10A	
		Problem 9-1B	
	483	Problem 9-2B	
		Problem 9-3B	
	484	Problem 9-4B	
	486	Problem 9-5B	
	487	Problem 9-6B	
	488	Problem 9-7B	
	489	Problem 9-8B	
	490	Problem 9-9B	
		Problem 9-10B	

<i>Chapter</i>	<i>Page</i>	<i>Assignment</i>	<i>Due</i>
Read Chapter 10	495 - 508		
Mid Chapter 10 Demonstration Problem Do Together – Adjusting entries and calculations			
Read Chapter 8	511 - 515		
Mid Chapter 10 Demonstration Problem Do Together – Accounts Receivables and Journal Entries			
Read Appendix 10A and B	519 - 523		
Do Concept Review	525	Questions	
	525	QS 10-1	
		QS 10-2	
		QS 10-3	
	526	QS 10-4	
		QS 10-5	
		QS 10-6	
		QS 10-7	
		QS 10-8	
		QS 10-9	
		QS 10-10	
		QS 10-11	
	527	QS 10-12	
		QS 10-13	
		QS 10-14	
	527	Exercise 10-1	
	528	Exercise 10-2	
		Exercise 10-3	
		Exercise 10-4	
		Exercise 10-5	
	529	Exercise 10-6	
		Exercise 10-7	
		Exercise 10-8	
	530	Exercise 10-9	

	530	Exercise 10-10	
		Exercise 10-11	
	531	Exercise 10-12	
		Exercise 10-13	
		Exercise 10-14	
		Exercise 10-15	
	532	Exercise 10-16	
	532	Problem 10-1A	
		Problem 10-2A	
	533	Problem 10-3A	
	534	Problem 10-4A	
		Problem 10-5A	
	535	Problem 10-6A	
		Problem 10-7A	
	536	Problem 10-8A	
		Problem 10-9A	
		Problem 10-10A	
	537	Problem 10-11A	
		Problem 10-12A	
	538	Problem 10-13A	
	538	Problem 10-1B	
	539	Problem 10-2B	
		Problem 10-3B	
	540	Problem 10-4B	
		Problem 10-5B	
	541	Problem 10-6B	
		Problem 10-7B	
	542	Problem 10-8B	
		Problem 10-9B	
	543	Problem 10-10B	
		Problem 10-11B	
		Problem 10-12B	
	544	Problem 10-13B	
	544	A & R Problem 10 - 1	
	546	A & R Problem 10 - 2	

Chapter	Page	Assignment	Due
Read Chapter 11	549 - 559		
Mid Chapter 11 Demonstration Problem Do Together – Payroll Register and Calculations			
Read Chapter 11	561 - 565		
Mid Chapter 11 Demonstration Problem Do Together – Comprehensive Payroll Problem			
Payroll Compliance Hand out and Forms including:			
✓ TD1			
✓ PDR7A			
✓ T4			
✓ T4 Summary			
Do Concept Review	570	Questions	
	571	QS 11-1	
		QS 11-2	
		QS 11-3	
	571	QS 11-4	
		QS 11-5	
		QS 11-6	
	572	QS 11-7	
		QS 11-8	
		QS 11-9	
	572	QS 11-10	
		QS 11-11	
		Exercise 11-1	
	573	Exercise 11-2	
		Exercise 11-3	
		Exercise 11-4	
	574	Exercise 11-5	
		Exercise 11-6	
		Exercise 11-7	
		Exercise 11-8	
		Exercise 11-9	

	574	Exercise 11-10	
		Exercise 11-11	
		Exercise 11-12	
		Exercise 11-13	
	575	Problem 11-1A	
		Problem 11-2A	
	576	Problem 11-3A	
		Problem 11-4A	
	577	Problem 11-1B	
		Problem 11-2B	
	578	Problem 11-3B	
		Problem 11-4B	
	579	A & R Problem 11 - 1	
		A & R Problem 11 - 2	
Payroll Assignments	Handouts		
Midterm II Chapters 9, 10, 11 Date and Time:			
FINAL EXAM Date and Time:			