



## DEPARTMENT OF BUSINESS AND OFFICE ADMINISTRATION

### COURSE OUTLINE – WINTER 2017

**OA1320 BASIC BOOKKEEPING II – 3 (3-0-0) 45 HOURS  
TUESDAY AND THURSDAY 10 – 11:30 a.m. Room A314**

<b>Instructor</b>	Sharron Barr	<b>Phone</b>	780 – 897 – 6676 (Blackberry) 780 – 532 -9236 (Home) Please call or text me anytime
<b>Office</b>	C203 or A313B E-mail me anytime!	<b>E-mail</b>	sbarr@gprc.ab.ca
<b>Office Hours</b>	You are welcome to call me at these contacts numbers and discuss any challenges or questions you may have about the course.		

#### 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.

**PREREQUISITE(S)/COREQUISITE:** OA1310

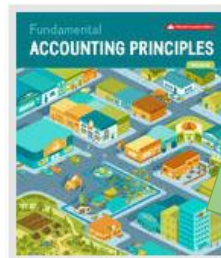
#### REQUIRED TEXT/RESOURCE MATERIALS:

*Fundamental Accounting Principles, Fifteenth Canadian Edition, Volume 1, Larson and Jensen, McGraw-Hill Ryerson.*

And Working Papers (15th Edition if available)

Or

*Fundamental Accounting Principles ebook.*



Working  
Papers to  
Accompany  
Text

**CREDIT/CONTACT HOURS:** 3 Credits / 45 Hours

**DELIVERY MODE(S):**

LECTURE

This section of the course is on-line delivery through in class lecture, GPRC Moodle, and CONNECT. For each topic there will be required readings to ready you for the work ahead. Students will be expected to read the assigned chapter pages and the “What I really need to know.” on the CONNECT course site. You will view the videos assigned on the CONNECT course site. You are also expected to complete all assignments and projects on time as described on the weekly course assignments and schedule. All exams are completed in class or at scheduled exam times. Midterms are 2 hours in length and the final exam is 3 hours in length.

**COURSE OBJECTIVE:**

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.

**LEARNING OUTCOMES:**

**CHAPTER 5 ACCOUNTING FOR MERCHANDISING ACTIVITIES**

Upon completion of Chapter 5 you will be able to:

- Identify the components and costs included in merchandise inventory
- Describe both perpetual and periodic inventory systems.
- Analyze and record transactions for merchandise purchases and sales using a perpetual system.
- Prepare adjustments for a merchandising company.
- Define, prepare, and use merchandising income statements.
- Prepare closing entries for a merchandising company.
- Record and compare merchandising transactions using both periodic and perpetual inventory systems.
- Explain and record Provincial Sales Tax (PST) and Goods and Services Tax (GST).

**CHAPTER 6 MERCHANDISE INVENTORY AND COST OF SALES**

Upon completion of Chapter 6 you will be able to:

- Identify the components and costs included in merchandise inventory
- Calculate cost of goods sold and merchandise inventory using specific identification, moving weighted average, FIFO – perpetual cost of sales methods.
- Analyze the effects of inventory errors on current and future financial statements perpetual.
- Apply both the gross profit and retail inventory methods to estimate inventory.
- Assess inventory management using both merchandise turnover and days’ sales in inventory.

## CHAPTER 7 SPECIAL JOURNALS

Upon completion of Chapter 7 you will be able to:

- Explain the goals and uses of special journals.
- Describe the use of controlling accounts and sub-ledgers.

## CHAPTER 8 INTERNAL CONTROL AND CASH

Upon completion of Chapter 8 you will be able to:

- Define, explain the purpose, and identify the principles of internal control.
- Define cash and explain how it is reported.
- Apply internal control to cash.
- Explain and record petty cash transactions.
- Explain and identify banking activities and the control features they provide.
- Prepare a bank reconciliation.
- And journalize any resulting adjustment(s).
- Calculate the acid-test ratio and explain its use as an indicator of a company's liquidity.

## CHAPTER 9 RECEIVABLES

Upon completion of Chapter 9 you will be able to:

- Describe accounts receivable and how they occur and are recorded.
- Apply the allowance method to account for uncollectible accounts receivable.
- Estimate uncollectible accounts receivable based on sales and accounts receivable.
- Describe and record a short-term note receivable and calculate its maturity date and interest.
- Explain how receivables can be converted to cash before maturity.
- Calculate accounts receivable turnover and days' sales uncollected to analyze liquidity.

## APPENDIX I AND COURSE PACK PAYROLL LIABILITIES

Upon completion if the payroll module you will be able to:

- Identify the taxes and other items frequently withheld from employees' wages.
- Make the calculations necessary to prepare a Payroll Register and prepare the entries to record and pay payroll liabilities.
- Calculate the payroll costs levied on employers and prepare the entries to record the accrual and payment of these amounts.
- Calculate and record employee fringe benefit costs.

## EVALUTATIONS:

Assignments:

Exercises and Problems assigned	25%
Serial Problem	5%
Midterm I	20%
Midterm II	20%
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.

**GRADING CRITERIA:**

Alpha Grade	4-point Equivalent	Percentage Guidelines		Alpha Grade	4-point Equivalent	Percentage Guidelines
A+	4.0	90-100		C+	2.3	67-69
A	4.0	85-89		C	2.0	63-66
A-	3.7	80-84		C-	1.7	60-62
B+	3.3	77-79		D+	1.3	55-59
B	3.0	73-76		D	1.0	50-54
B-	2.7	70-72		F	0.0	00-49

**STUDENT RESPONSIBILITIES:**

Refer to [https://www.gprc.ab.ca/files/forms\\_documents/StudentRightsandResponsibilities.pdf](https://www.gprc.ab.ca/files/forms_documents/StudentRightsandResponsibilities.pdf)

\*\*Note: all Academic and Administrative policies are available at <https://www.gprc.ab.ca/about/administration/policies/>

**STATEMENT ON PLAGIARISM AND CHEATING:**

Refer to the College Policy on Student Misconduct: Plagiarism and Cheating at [https://www.gprc.ab.ca/files/forms\\_documents/Student\\_Misconduct.pdf](https://www.gprc.ab.ca/files/forms_documents/Student_Misconduct.pdf)

\*\*Note: all Academic and Administrative policies are available at <https://www.gprc.ab.ca/about/administration/policies/>

**COURSE SCHEDULE/TENTATIVE TIMELINE:**

**OA1320 A3 BASIC BOOKKEEPING I COURSE SCHEDULE**

**Sheet and Schedule for Chapter 5 Accounting in Business**

You will use the OA1320 A3 Course Site along with your text to complete the following:

Schedule	Assignment	Resources
Week 1 Day 1	Log on to <i>Connect OA1320 A3</i> Read What you really need to know Chapter 5 ON LINE LIVE SESSION SCHEDULED	<i>OA1320 A3 Connect</i>
Week 1 Day 1	Complete Chapter 5 LEARN SMART Read Chapter 5 p. 255 - 270	<i>OA1320 A3 Connect</i> Larson   Jensen <i>Fundament Accounting Principles</i> Read the pages assigned and do the Quick Studies.
Week 2 Day 2	Do: QS 5-1, 5-2, QS 5-3, QS 5-5, QS 5-6, QS 5-7, QS 5-8, QS 5-8, QS 5-9, QS 5-10, QS 5-11	Larson   Jensen <i>Fundament Accounting Principles</i> Read the pages assigned and do the Quick Studies. Pages 296 - 300 View solutions on <i>OA1320 A3 Connect</i>
Week 2 Day 3	Read Chapter 5 p. 271 - 296 Do QS 5-12, QS 5-13, QS 5-16, QS 5 – 15, QS 5 – 16, QS 5 – 17, QS 5 - 18, QS 5 – 19, QS 5- 20, QS 5 – 21, QS 5 – 22, QS 5 – 23, QS 5 - 24	Larson   Jensen <i>Fundament Accounting Principles</i> Read the pages assigned and do the Quick Studies. View solutions on <i>OA1320 A3 Connect</i>
<b>DUE:</b>	<b>Week 2, Sunday 6 p.m. or in class</b>	
Schedule	Assignment	Resources
Week 3 Day 4	View the Chapter 5 Videos (optional)  and	<i>OA1320 A3 CONNECT</i> (Watch the videos available on line)   Larson   Jensen <i>Fundament Accounting Principles p. 301 - 305</i>

Schedule	Assignment	Resources
Week 1 Day 1	Log on to <i>Connect OA1320 A3</i> Read What you really need to know Chapter 5 ON LINE LIVE SESSION SCHEDULED	<i>OA1320 A3 Connect</i>
Week 1 Day 1	Complete Chapter 5 LEARN SMART Read Chapter 5 p. 255 - 270	<i>OA1320 A3 Connect</i> Larson   Jensen <i>Fundament Accounting Principles</i> Read the pages assigned and do the Quick Studies.
Week 2 Day 2	Do: QS 5-1, 5-2, QS 5-3, QS 5-5, QS 5-6, QS 5-7, QS 5-8, QS 5-8, QS 5-9, QS 5-10, QS 5-11	Larson   Jensen <i>Fundament Accounting Principles</i> Read the pages assigned and do the Quick Studies. Pages 296 - 300 View solutions on <i>OA1320 A3 Connect</i>
Week 2 Day 3	Read Chapter 5 p. 271 - 296 Do QS 5-12, QS 5-13, QS 5-16, QS 5 – 15, QS 5 – 16, QS 5 – 17, QS 5 - 18, QS 5 – 19, QS 5- 20, QS 5 – 21, QS 5 – 22, QS 5 – 23, QS 5 - 24	Larson   Jensen <i>Fundament Accounting Principles</i> Read the pages assigned and do the Quick Studies. View solutions on <i>OA1320 A3 Connect</i>
<b>DUE:</b>	Week 2, Sunday 6 p.m. or in class	
	Do Chapter 5 Exercises: 5-1, 5-2, 5-4, 5-5, 5 – 8, 5 – 11, 5-15	Do the exercises assigned and note the SOLVE IT and EXCEL available on CONNECT. Also note the CHECK FIGURE in the left margin. Use this to check your work. USE CONNECT TO COMPLETE ALL YOUR EXERCISES HERE. CONNECT WILL MARK AND SUBMIT YOUR WORK.
Week 3 Day 5	Do Chapter 5 Exercises: 5-19, 5-20, 5-21, 5-22, 5-23, 5-24	<i>OA1320 A3 CONNECT</i> and Larson   Jensen <i>Fundament Accounting Principles p. 307</i> Do the exercises assigned and note the SOLVE IT and EXCEL available on CONNECT. Also note the CHECK FIGURE in the left margin. Use this to

Schedule	Assignment	Resources
Week 1 Day 1	Log on to <i>Connect OA1320 A3</i> Read What you really need to know Chapter 5 ON LINE LIVE SESSION SCHEDULED	<i>OA1320 A3 Connect</i>
Week 1 Day 1	Complete Chapter 5 LEARN SMART Read Chapter 5 p. 255 - 270	<i>OA1320 A3 Connect</i> Larson   Jensen <i>Fundament Accounting Principles</i> Read the pages assigned and do the Quick Studies.
Week 2 Day 2	Do: QS 5-1, 5-2, QS 5-3, QS 5-5, QS 5-6, QS 5-7, QS 5-8, QS 5-8, QS 5-9, QS 5-10, QS 5-11	Larson   Jensen <i>Fundament Accounting Principles</i> Read the pages assigned and do the Quick Studies. Pages 296 - 300 View solutions on <i>OA1320 A3 Connect</i>
Week 2 Day 3	Read Chapter 5 p. 271 - 296 Do QS 5-12, QS 5-13, QS 5-16, QS 5 – 15, QS 5 – 16, QS 5 – 17, QS 5 - 18, QS 5 – 19, QS 5- 20, QS 5 – 21, QS 5 – 22, QS 5 – 23, QS 5 - 24	Larson   Jensen <i>Fundament Accounting Principles</i> Read the pages assigned and do the Quick Studies. View solutions on <i>OA1320 A3 Connect</i>
DUE:	Week 2, Sunday 6 p.m. or in class	
		check your work. USE CONNECT TO COMPLETE ALL YOUR EXERCISES HERE. CONNECT WILL MARK AND SUBMIT YOUR WORK.
DUE:	Week 3, Sunday 6 p.m. or in class	

Week 4 Day 6 & 7	Chapter 5 continued  Do Chapter 5 Problems 5-1A, 5-5A, 5-6A, 5-11A, 5-12A, 5-13A, 5-16A	<i>OA1320 A3 CONNECT</i> and Larson   Jensen <i>Fundament Accounting Principles p. 309-317</i> Do the exercises assigned and note the SOLVE IT and EXCEL available on CONNECT. Also note the CHECK FIGURE in the left margin. Use this to check your work. USE CONNECT TO COMPLETE ALL YOUR EXERCISES
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		HERE. CONNECT WILL MARK AND SUBMIT YOUR WORK.
<b>DUE:</b>	Week 4, Sunday 6 p.m. or in class	

Schedule	Assignment	Resources
Week 5 Day 8	Chapter 5 Serial Problem Aster Systems	<i>OA1320 A3 CONNECT</i>

<b>Assignment Sheet and Schedule for Chapter 6 Merchandising Inventory and Cost of Sales</b>		
You will use the OA1320 A3 Course Site along with your text to complete the following:		
Week 5 Day 8	Log on to Connect OA1320 A3 Read What you really need to know. - Chapter 6 p.331 - 342 Do: QS 6-1, QS 6-2, QS 6-3, QS 6-4, QS 6-5, QS 6-6, QS 6-7	<i>OA1320 A3 CONNECT</i> Larson   Jensen <i>Fundament Accounting Principles</i> Read the pages assigned and do the Quick Studies. P. 364 - 365 View solutions in <i>OA1320 A3 CONNECT</i>
Week 5 Day 9	Read Chapter 6 p. 342 - 363 Do QS 6-10, QS 6-11, QS 6-12, QS 6-13, QS 6-14, QS 6-16, QS 6-17, QS 6-18  Do: Chapter 6-LEARN SMART	Larson   Jensen <i>Fundament Accounting Principles</i> Read the pages assigned and do the Quick Studies. p. 366 - 367 View solutions in <i>OA1320 A3 CONNECT</i>  <i>OA1320 A3 CONNECT</i>
<b>DUE:</b>	Week 5, Sunday 6 p.m.	
Week 6 Day 10	View the Chapter 6 Videos (optional)	<i>OA1320 A3 CONNECT</i>



	Do Chapter 6 Exercises: 6-1, 6-2, 6-3, 6-4, 6-6, 6-7	(Watch the videos available in the Basic Bookkeeping II course) and Larson   Jensen <i>Fundament Accounting Principles</i> p. 368 - 370 Do the exercises assigned and note the SOLVE IT and EXCEL available on CONNECT. Also note the CHECK FIGURE in the left margin. Use this to check your work, or you can use <a href="#">OA1320 A3 CONNECT</a> to complete your assigned work. <a href="#">CONNECT</a> will grade your work.
Week 6 Day 11	Do Chapter 6 Problems 6-1A, 6-9A, 6-10A, 6-12A  Do: Self Study Quizzes Chapters 5 & 6 This will serve as a review for your Midterm I scheduled for the Week 8 after Reading Week (Week 7) in this schedule.	Larson   Jensen <i>Fundament Accounting Principles</i> p. 372 - 376 Do the exercises assigned and note the SOLVE IT and EXCEL available on CONNECT. Also note the CHECK FIGURE in the left margin. Use this to check your work, or you can use <a href="#">OA1320 A3 CONNECT</a> to complete your assigned work. <a href="#">CONNECT</a> will grade your work.
<b>DUE:</b>	<b>Week 7, Sunday 6 p.m.</b>	

**Assignment Sheet and Schedule for Reading Week and Midterm I**

You will use the OA1320 A3 Course Site along with your text to complete the following:

Schedule	Assignment	Details
Week 7	READING WEEK	
Week 8 Day 12	In class students will complete the Midterm during class time. On – line students, please let me know when you are ready to do the test and I will make it active for you. You will have 2 hours to complete the Midterm I.	

## Assignment Sheet and Schedule for Chapter 8 Internal Control and Cash

You will use the OA1320 A3 Course Site along with your text to complete the following:

Schedule	Assignment	Details
Week 8 Day 13	<p>Review Basic Bookkeeping II Midterm I</p> <p>Log on to Connect OA1320 A3</p> <p>Read What you really need to know. - Chapter 8</p> <p>Read Chapter 8 p. 432 - 460</p> <p>Do: QS 8-1, QS 8-2, QS 8-3, QS 8-5, QS 8-6, QS 8-7, QS 8-8, QS 8-8, QS 8-9, QS 8-10, QS 8-11</p> <p>Do: Chapter 8-LEARN SMART</p>	<p><i>In class or</i> <i>OA1320 A3 CONNECT</i></p> <p><i>OA1320 A3 CONNECT</i></p> <p>Larson   Jensen <i>Fundamental Accounting Principles</i> Read the pages assigned and do the Quick Studies. p. 461 - 462</p> <p>View solutions in <i>OA1320 A3 CONNECT</i></p>
<b>DUE:</b>	<b>Week 8, Sunday 6 p.m.</b>	
Week 9 Day 14	<p>Do Chapter 8 Exercises 8-5, 8-8, 8-10, 8-12, 8-13</p>	<p>Larson   Jensen <i>Fundament Accounting Principles p. 463 - 467</i></p> <p>Do the exercises assigned and note the SOLVE IT and EXCEL available on CONNECT. Also note the CHECK FIGURE in the left margin. Use this to check your work, or you can use <i>OA1320 A3 CONNECT</i> to complete your assigned work. <i>CONNECT</i> will grade your work.</p>
Week 9 Day 15	<p>Do Chapter 8 Problems 8-2A, 8-4A</p>	<p>Larson   Jensen <i>Fundament Accounting Principles p. 468 - 469</i></p> <p>Do the problems assigned and note the SOLVE IT and EXCEL available on CONNECT. Also note the CHECK FIGURE in the left margin. Use this to check</p>

		your work, or you can use <a href="#">OA1320 A3 CONNECT</a> to complete your assigned work. <a href="#">CONNECT</a> will grade your work.
<b>DUE:</b>	Week 9 Sunday, 6 p.m.	

### Assignment Sheet and Schedule for Chapter 9 Accounts Receivable

You will access the OA1320 A3 Course Site along with your text to complete the following:

Schedule	Assignment	Details
Week 10 Day 16	Log on to Connect OA1320 A3 Read What you really need to know. - Chapter 9 Read Chapter 9 p. 490 - 513 Do: QS 9-1, QS 9-2, QS 9-3, QS 9-4, QS 9-5, QS 9-6, QS 9-7, QS 9-8, QS 9-9, QS 9-10, QS 9-11, QS 9-14  Do: Chapter 9-LEARN SMART	Larson   Jensen <i>Fundamental Accounting Principles</i> Read the pages assigned and do the Quick Studies. p. 520 - 522 View solutions in <a href="#">OA1320 A3 CONNECT</a>
Week 10 Day 17	View the Chapter 9 Video (optional)  Do Chapter 9 Exercises: 9-2, 9-3, 9-4, 9-5, 9-6, 9-7, 9-8, 9-9	<a href="#">OA1320 A3 CONNECT</a> (Watch the video available in the Basic Bookkeeping II course)  and  Larson   Jensen <i>Fundamental Accounting Principles p. 522 - 525</i> Do the exercises assigned and note the SOLVE IT and EXCEL available on <a href="#">CONNECT</a> . Also note the CHECK FIGURE in the left margin. Use this to check your work, or you can use <a href="#">OA1320 A3 CONNECT</a> to

		complete your assigned work. <i>CONNECT</i> will grade your work.
<b>DUE:</b>	Week 10 Sunday 6 p.m.	

**Chapter 9 Receivables continued . . .**

Schedule	Assignment	Details
Week 11 Day 18 & 19	Do Chapter 9 Exercises: 9-10, 9- 11, 9-12, 9-13, 9-16  Do Chapter 9 Problems: 9-1A, 9-2A, 9-9A, 9-10A	Larson   Jensen <i>Fundamental Accounting Principles p. 525 - 531</i>  Do the exercises assigned and note the SOLVE IT and EXCEL available on <i>CONNECT</i> . Also note the CHECK FIGURE in the left margin. Use this to check your work, or you can use <i>OA1320 A3 CONNECT</i> to complete your assigned work. <i>CONNECT</i> will grade your work.

**Assignment Sheet and Schedule for Appendix I Payroll Liabilities**

You will access the OA1320 A3 Course Site, your text and the **Payroll Student Study Guide** provided to complete the following:

<b>DUE:</b>	Week 8, Sunday 6 p.m.	
Week 12 Day 20 <b>FOR ALL PAYROLL ASSIGNMENTS USE CURRENT TAX TABLES, CPP AND EI RATES AND MAXIMUMS,</b>	Read Appendix I Payroll Liabilities p. A-1 to A-22 Log on to Connect OA1320 A3 Read What you really need to know. – Payroll Liabilities	Larson   Jensen <i>Fundamental Accounting Principles p. A-22 – A24.</i>  Do the exercises assigned and note the SOLVE IT and EXCEL available on <i>CONNECT</i> . Also note the CHECK FIGURE in the left margin. Use this to check your work, or you can use

<p>AND OTHER AS PROVIDED IN CONNECT OR IN MOODLE in the <b>PAYROLL STUDENT STUDY GUIDE.</b></p>	<p>Do Quick Studies: QS A-1, QS A-2, QS A-4, QS A-5, QS A-6, QS A-7, QS A-9, QS A-10, QS A-11</p>	<p><i>OA1320 A3 CONNECT</i> to complete your assigned work. <i>CONNECT</i> will grade your work.</p> <p><b>NOTE: Connect will mark according to the tables in the text. Print your work and check it with the assignments solutions provided as attachments in this module.</b></p>
<p>Week 12 Day 21</p>	<p>Do Exercises: A-1, A-2, A-3, A-7, A-8, A-9</p> <p><b>NOTE: Connect will mark according to the tables in the text. Print your work and check it with the assignments solutions provided as attachments in this module.</b></p>	<p>Larson   Jensen <i>Fundamental Accounting Principles p.A-24 – A26</i></p> <p>Do the exercises assigned and note the SOLVE IT and EXCEL available on CONNECT. Also note the CHECK FIGURE in the left margin. Use this to check your work, or you can use <i>OA1320 A3 CONNECT</i> to complete your assigned work. <i>CONNECT</i> will grade your work.</p>
<p><b>DUE:</b></p>		<p>Week 12 Sunday 6 p.m.</p>

**Assignment Sheet and Schedule for Midterm II Review**  
**Midterm II covers Chapters 8, 9, and Payroll Liabilities**

You will access the OA1320 A3 Course Site along with your text to complete the following:

Schedule	Assignment	Details
<p>Week 13 Day 22 &amp; 23</p>	<p>Review Midterm II or for EC On line students</p> <p>Midterm II Review This test covers Chapters 8, 9 and Payroll Do Self Study Quizzes Chapters 8 &amp; 9</p>	<p><i>OA1320 A3 CONNECT</i> Larson   Jensen <i>Fundamental Accounting Principles</i></p>

	And Payroll Problem A1 – A, A4-A <b>NOTE: Connect will mark according to the tables in the text. Print your work and check it with the assignments solutions provided as attachments in this module.</b>	
<b>DUE:</b>	Week Sunday 6 p.m.	

### Assignment Sheet and Schedule for Midterm II Review and Exam

You will access the OA1320 A3 Course Site along with your text to complete the following:

Schedule	Assignment	Details
<b>DUE:</b>	Week 13 Before Basic Bookkeeping Midterm II	
Week 14 Day 25	<b>Midterm II</b> In class students will complete the Midterm during class time. On – line students, please let me know when you are ready to do the test and I will make it active for you. You will have 2 hours to complete the Midterm II.	
<b>DUE:</b>	Week 14	

## Assignment Sheet and Schedule for Final Exam Review

You will access the OA1320 A3 Course Site along with your text to complete the following:

Schedule	Assignment	Details
Week 14 Day 26	Go over Midterm II  Review for Final Exam  Do Final Exam Review in class on in CONNECT	Sections A2 and B2 Larson   Jensen <i>Fundamental Accounting Principles</i> OR ON LINE EC SECTION  <i>OA1320 A3 CONNECT</i> <i>Serial Problem</i> <i>Aster Systems</i>  <i>OA1320 A3 CONNECT</i>
DUE:	Week 15 before taking the final exam	
Week 15	Final Exam In class students will complete the final as scheduled. On – line students, please let me know when you are ready to do the test and I will make it active for you. You will have 3 hours to complete the OA1320 Basic Bookkeeping II Final Exam.	
DUE:	Week 15 and Final Exam Week	

*Congratulations you have completed Bookkeeping 11*