



Bookkeeping 1 – OFAD 170

Office Administration Program

Course Outline

COURSE IMPLEMENTATION DATE:	June 2007
OUTLINE EFFECTIVE DATE:	September 2023
COURSE OUTLINE REVIEW DATE:	March 2028

GENERAL COURSE DESCRIPTION:

Bookkeeping 1 covers basic bookkeeping skills learning the nine steps of the manual accounting cycle including recognizing source documents, recording journal entries, posting to the general ledger, preparing a trial balance and worksheet, preparing financial statements to a professional level, recording adjusting and closing entries, preparing a post-closing trial balance, and the basics of banking procedures and control of cash.

Program Information: This course is required for the Office Administration Certificate.

Delivery: This course is delivered online.

College of the Rockies Credits: 3

Hours for this course: 120 hours to be completed over 8 weeks.

Typical Structure of Instructional Hours:

Instructional Activity	Duration
Lecture Hours	
Seminars / Tutorials	
Laboratory / Studio Hours	
Practicum / Field Experience Hours	
Vocational Contact Hours	120
Total	120

Practicum Hours (if applicable):

Type of Practicum	Duration
On-the-job Experience	N/A
Formal Work Experience	N/A
Other	N/A
Total	

Course Outline Author or Contact:

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Signature**APPROVAL SIGNATURES:**

Department Head

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Dean of Trades and Technology

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Department Head Signature_____
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EDCO

Valid from: September 2023 – March 2028

Education Council Approval Date**COURSE PREREQUISITES AND TRANSFER CREDIT:**

Prerequisites: OFAD 158, and OFAD 180; strong reading and writing abilities
OFAD 155 or current typing speed of 25 gwam

Corequisites: None

Flexible Assessment (FA):

Credit can be awarded for this course through FA

☒ Yes ☐ No

Learners may request formal recognition for flexible assessment at the College of the Rockies through one or more of the following processes: External Evaluation, Worksite Assessment, Demonstration, Standardized Test, Self-assessment, Interview, Products/Portfolio or Challenge Exam. Contact an Education Advisor or the Program Coordinator for more information.

Transfer Credit: For transfer information within British Columbia, Alberta, and other institutions, please visit <http://www.cotr.bc.ca/Transfer>.

Students should also contact an academic advisor at the institution where they want transfer credit.

Prior Course Number: ABT 138 ⇔⇔ OFAD 170

Date changed: September 2007

Textbooks and Required Resources:

Textbook selection varies by instructor and may change from year to year. At the Course Outline Effective Date the following textbooks were in use:

Jeffrey Slater and Debra Good (2021). *College Accounting: A Practical Approach*, Canadian 14th Edition. Don Mills, ON: Pearson Canada, Inc.

Please see the instructor's syllabus or check COTR's online text calculator <https://textbook.cotr.bc.ca/> for a complete list of the currently required textbooks.

LEARNING OUTCOMES:

Upon the successful completion of this course, students will be able to

- analyze, journalize, and post business transactions;
 - prepare financial statements;
 - journalize and post adjusting entries;
 - journalize and post closing entries;
 - perform cash control and banking procedures;
 - perform the routine bookkeeping functions of a service organization and small merchandising operation; and
 - apply proper procedures for both debit memorandums and credit memorandums received or generated.
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COURSE TOPICS:

- Basic concepts of double-entry bookkeeping
- Accounting cycle of a service firm and small merchandising operation
- Journalizing, posting, and preparing the trial balance
- Worksheets and financial statements for a service company and small merchandising operation
- Adjusting, closing, and preparing the post-closing trial balance
- Bank procedures and control of cash

See instructor's Handout for the detailed outline of readings, activities, and assignments.

EVALUATION AND ASSESSMENT:

Assignments	% Of Total Grade
Chapter Tests	45%
Chapter Assignments	10%
Comprehensive Assignment	10%
Final Exam	<u>35%</u>
Total	100%

Please see the instructor handbook for specific classroom policies related to this course, such as details of evaluation, penalties for late assignments and use of electronic aids.

Attendance is an important component of the course. Students are expected to complete this course within the scheduled course timeline. Failure to do so will result in an "F" grade. Extensions may be considered only if the student has demonstrated workplace appropriate responsibility for absence or delay throughout the course.

EXAM POLICY:

Students must attend all required scheduled exams that make up a final grade at the appointed time and place.

Individual instructors may accommodate for illness or personal crisis. Additional accommodation will not be made unless a written request is sent to and approved by the appropriate Department Head prior to the scheduled exam.

Any student who misses a scheduled exam without approval will be given a grade of "0" for the exam.

COURSE GRADE:

Course grades are assigned as follows:

Grade	A+	A	A-	B+	B	B-	C+	C	F
Mark (Percent)	≥ 98	97-94	93-90	89-86	85-82	81-79	78-75	74-70	< 70

A grade of "C" grants credit, but may not be sufficient as a prerequisite for sequential courses.

ACADEMIC POLICIES:

See www.cotr.bc.ca/policies for general college policies related to course activities, including grade appeals, cheating and plagiarism.

COURSE CHANGES:

Information contained in course outlines is correct at the time of publication. Content of the courses is revised on an ongoing basis to ensure relevance to changing educational, employment and marketing needs. The instructor will endeavour to provide notice of changes to students as soon as possible. The instructor reserves the right to add or delete material from courses.