



Bookkeeping 2 – OFAD 172

Office Administration Program

Course Outline

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

GENERAL COURSE DESCRIPTION:

OFAD 172 Bookkeeping 2 is an introduction to processing a company's payroll. It covers calculating employees' earnings and deductions, calculating employer payroll expenses, journalizing and posting the payroll, and disbursing payroll liabilities.

Program Information: This course is required for the Bookkeeping Specialty Certificate.

Delivery: This course is delivered online.

College of the Rockies Credits: 1.5

Hours for this course: 45 hours to be completed over 3 weeks

Typical Structure of Instructional Hours:

Instructional Activity	Duration
Lecture Hours	
Seminars / Tutorials	
Laboratory / Studio Hours	
Practicum / Field Experience Hours	
Vocational Contact Hours	45
Total	45

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:

Joan Kaun, Instructor's Diploma, BGS

Signature**APPROVAL SIGNATURES:**

Department Head

Joy Brown

E-mail: jbrown3@cotr.bc.ca

Dean of Trades and Technology

Dr. Jack Moes

E-mail: jmoes@cotr.bc.ca_____
Department Head Signature_____
Dean Signature

EDCO

Valid from: September 2023 – March 2028

Education Council Approval Date**COURSE PREREQUISITES AND TRANSFER CREDIT:****Prerequisites:** OFAD 158, OFAD 170 with a minimum B+ grade (86%).**Corequisites:** None**Flexible Assessment:**

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 175**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 (2018). *College Accounting: A Practical Approach*, Canadian 15th Edition. Don Mills, ON: Pearson Canada, Inc.

Workbook to accompany above text.

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 should be able to

- calculate employer payroll;
 - calculate taxes, CPP and EI using Revenue Canada's website;
 - calculate EI and CPP manually;
 - fill in T4 using employees payroll year end information;
 - perform cash control and banking procedures;
 - complete a payroll register;
 - journalize and post payroll remittances;
 - apply critical thinking;
 - execute work in a timely manner and on schedule; and
 - demonstrate responsibility for attendance, absenteeism, and punctuality.
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COURSE TOPICS:

- Payroll concepts and procedures
- Employee tax responsibilities
- Employer tax responsibilities
- Remittance of payroll liabilities

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

EVALUATION AND ASSESSMENT:

Assignments	% Of Total Grade
Payroll Comprehensive Project	10%
Chapter Tests (2)	50%
Final Exam	<u>40%</u>
Total	100%

Please see the instructor handout 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.