

OA108 Accounting I

3 Credits, 4 hours per week

Through hands-on experience and practical examples, students will develop a sound knowledge of the principles of accounting. Business simulations and business problems provide the students with the reinforcement necessary to fully understand and maintain the accounting records of a service business and a merchandising business.

Prerequisites – None

Instructor

Instructor: Amani Edwards
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Office Hours

Monday – Friday 12:00 p.m. to 12:50 p.m.

Hours of Instruction

Tuesday 10:00 a.m. – 11:50 a.m. (S107)
Thursday 10:00 a.m. – 11:50 a.m. (S107)

Required Resources

College Accounting: A Practical Approach: Thirteenth Canadian Edition, Salter, J.; Good, D., ISBN-13: 9780134166698; includes MyAccountingLab access

Calculator, Ruler, Pencil, Eraser, Paper/Binder

Course Outcomes

Upon successful completion of this course, the student shall be able to:

1. Examine accounting practices and demonstrate a knowledge of accounting systems and procedures.
2. Interpret and analyze business transactions in order to record entries to the Journal, post to the Ledger and complete a Trial Balance.
3. Utilize the Worksheet to record adjusting entries, create an Adjusted Trial Balance, and Financial Statements.
4. Understand and demonstrate the use of special journals.
5. Examine and apply banking procedures and control of cash.
6. Identify and demonstrate payroll procedures.
7. Define and demonstrate the use of common business terms related to accounting.

Evaluation

<i>Homework/Assignments</i>	35%
<i>In Class Participation</i>	5%
<i>Quizzes/Tests</i>	35%

<i>Final Exam</i>	25%
TOTAL	100%

Grading System

The minimum standard for progression is C- (60%);

Descriptor	Alpha Grade	4.0 Scale	Percent
Excellent	A+	4.0	> 98.9
	A	4.0	95 – 98.9
	A-	3.7	90 – 94.9
Good	B+	3.3	85 – 89.9
	B	3.0	80 – 84.9
	B-	2.7	75 – 79.9
Satisfactory	C+	2.3	70 – 74.9
	C	2.0	65 – 69.9
	Progression	C-	1.7
Poor	D+	1.3	55 – 59.9
Min Pass	D	1.0	50 – 54.9
Failure	F	0.0	< 50

Proposed Schedule of Topics

Please Note:

Date and time allotted to each topic is subject to change.

	Tuesday	Thursday
Sept 3 & Sept 5 Week 1	Orientation	Introduction to Course - Outline, Expectations, Moodle
Sept 10 & Sept 12 Week 2	Chapter 1 - Accounting Concepts and Procedures	Chapter 1 In class Chapter 1 Homework
Sept 17 & Sept 19 Week 3	Chapter 1 Assignment Ch 1 Practical Test Ch 1 Theory Quiz	Chapter 2 - Transaction Analysis/ Debit Credit Theory Chapter 2 In class
Sept 24 & Sept 26 Week 4	Chapter 2 Homework Chapter 2 Assignment	Chapter 2 Practical Test Chapter 2 Theory Quiz
Oct 1 & Oct 3 Week 5	Chapter 3 - Beginning the Accounting Cycle Chapter 3 In class	Chapter 3 Homework Chapter 3 Assignment
Oct 8 & Oct 10 Week 6	Chapter 3 Practical Test Chapter 3 Theory Quiz	Chapter 4 - Accounting Cycle Continued
Oct 15 & Oct 17 Week 7	Chapter 4 In class Chapter 4 Homework	Chapter 4 Assignment Chapter 4 Practical Test Chapter 4 Theory Quiz
Oct 22 & Oct 24 Week 8	Chapter 5 - Completing the Accounting Cycle Chapter 5 In class	Chapter 5 Homework Chapter 5 Assignment
Oct 29 & Oct 31 Week 9	Chapter 5 Practical Test Chapter 5 Theory Quiz	Chapter 6 - Special Journals 1 Chapter 6 In class Chapter 6 Homework
Nov 5 & Nov 7 Week 10	Chapter 6 Assignment Chapter 6 Practical Test Chapter 6 Theory Quiz	Reading Day – No Class
Nov 12 & Nov 14 Week 11	Chapter 7 - Special Journals 2 Chapter 7 In class Chapter 7 Homework	Chapter 7 Assignment Chapter 7 Practical Test Chapter 7 Theory Quiz
Nov 19 & Nov 21 Week 12	Chapter 8 - Banking Procedures and Cash Control Chapter 8 In class Chapter 8 Homework	Chapter 8 Assignment Chapter 8 Practical Test Chapter 8 Theory Quiz
Nov 26 & Nov 28 Week 13	Chapter 9 - Payroll Procedures Chapter 9 In class Chapter 9 Homework	Chapter 9 Assignment Chapter 9 Practical Test Chapter 9 Theory Quiz
Dec 3 & Dec 5 Week 14	Final Exam Review	Final Exam Review
Dec 9 - 13 Week 15	Final Exam Period	

Required Skills & Abilities

Enrolment in the Office Administration program and courses, requires the following skills and abilities:

Behavioural

- Ability to work independently or as a member of a group or team
- Engage with self and others to create a safe environment.
- Respond appropriately in situations that are stressful or that involve conflict
- Ability to listen and follow instructions
- Ability to manage time and meet deadlines

Cognitive

- Remember and recall information over a brief period of time.
- Remember and recall information over an extended period of time.

Environmental Ability to function in the presence of each of the following commonly encountered and unavoidable environmental factors:

- distractions
- noise
- unpredictable behaviour of others

Psychomotor

- perform repetitive movements and tasks
- perform complex sequences of hand-eye coordination

Technical

- Ability to use a desktop/laptop computer
- Ability to navigate the college's online Learning Management System(Moodle) and other publisher-specific LMS.

Performance Requirements**Student Responsibilities**

It is your responsibility as a student to contact the Office of the Registrar to complete the forms for Withdrawal or Change of Registration, and any other forms. Please refer to the list of important dates as noted in the Academic Schedule in the Keyano College credit calendar

More specific details are found in the Student Rights and Student Code of Conduct section of the Keyano College credit calendar. It is the responsibility of each student to be aware of the guidelines outlined in the Student Rights and Student Code of Conduct Policies.

Student Attendance

Class attendance is useful for two reasons. First, class attendance maximizes students' learning experience. Second, attending class is a good way to keep informed of matters relating to the administration of the course (e.g., the timing of assignments and exams). Ultimately, you are responsible for your own learning and performance in this course.

It is the responsibility of each student to be prepared for all classes. Students who miss classes are responsible for the material covered in those classes and for ensuring that they are prepared for the next class, including the completion of any assignments and / or notes that may be due.

Academic Misconduct

Students are considered to be responsible adults and should adhere to principles of intellectual integrity. Intellectual dishonesty may take many forms, such as:

- Plagiarism or the submission of another person's work as one's own
- The use of unauthorized aids in assignments or examinations (cheating)
- Collusion or the unauthorized collaboration with others in preparing work
- The deliberate misrepresentation of qualifications
- The willful distortion of results or data
- Substitution in an examination by another person
- Handing in the same unchanged work as submitted for another assignment
- Breach of confidentiality.

The consequences for academic misconduct range from a verbal reprimand to expulsion from the College. More specific descriptions and details are found in the Student Rights and Student Code of Conduct section of the Keyano College credit calendar. It is the responsibility of each student to be aware of the guidelines outlined in the Student Rights and Student Code of Conduct Policies.

In order to ensure your understanding of the concept of plagiarism, you must successfully complete the online tutorial found on ilearn.keyano.ca. Then print the certificate, sign it, and show it to each of your instructors. Your course work will not be graded until you show this signed certificate.

Specialized Supports

The Student Academic Support Services (SASS) department: Accessibility Services, Skill Centre, Wellness Services and Student Life Department work together to support student success at Keyano College.

Accessibility Services (CC167) supports student success through group and individualized instruction of learning, study and test taking strategies, and adaptive technologies. Students with documented disabilities, or who suspect a disability, can meet with the Learning Strategists to discuss accommodation of the learning barriers that they may be experiencing. Students who have accessed accommodations in the past are encouraged to visit our office at their earliest opportunity to discuss the availability of accommodations in their current courses. Individual appointments can be made by calling 780-791-8934.

Skill Centre (CC119) provides a learning space where students can gather to share ideas, collaborate on projects and get new perspectives on learning from our tutorial staff. Students visiting the centre have access to one-to-one or group tutoring, facilitated study groups, and assistance in academic writing. The Skill Centre's Peer Tutor program provides paid employment opportunities for students who have demonstrated academic success and want to share what they have learned. Tutoring is available free to any students registered at Keyano College on a drop in basis, from 8:30 am to 5:00 pm Monday through Friday. Additional evening hours are subject to tutor availability and are posted in the Skill Centre.

Wellness Services (CC260) offers a caring, inclusive, and respectful environment where students can access free group and individual support to meet academic and life challenges. Mental Health Coordinators offer a safe and confidential environment to seek help with personal concerns. The Mindfulness Room in CC260 is available as a quiet space for students to relax during regular office hours. Wellness Service welcomes students to participate in any of the group sessions offered throughout the academic year addressing such topics as Mindfulness and Test Anxiety. Individual appointments can be made by calling 780-791-8934.

Student Life Department (CC210) is a place for students to go when they don't know who else can answer their questions. The staff will help students navigate barriers to success and if they don't

know the answer, they will find it out. Student success is directly affected by how connected a student feels to their college. The student life department is there to help students get connected.

Please watch your Keyano email for workshop announcements from our Student Academic Support Services team.