



**EFFECTIVE: SEPTEMBER 2004**  
**CURRICULUM GUIDELINES**

A. Division: **Instructional** Effective Date: **September, 2004**

B. Department / Program Area: **Commerce and Business Admin Office Administration** Revision  New Course

If Revision, Section(s) Revised: **C, J, P**

Date of Previous Revision: **2003-09 new course**

Date of Current Revision: **2004-09**

C: **OADM 1238** D: **Accounting Procedures I** E: **3**

Subject & Course No.	Descriptive Title	Semester Credits
<b>F:</b> Calendar Description: <b>This course will introduce students to the concepts and practices of financial accounting for service and merchandising businesses. Students will complete the accounting cycle for a service business and complete the accounting cycle to trial balance for a merchandising business. Students will be introduced to special journals, subsidiary ledgers, sales taxes, and payroll activities.</b>		
<b>G:</b> Allocation of Contact Hours to Type of Instruction / Learning Settings  Primary Methods of Instructional Delivery and/or Learning Settings:  <b>Lecture/Seminar</b>  Number of Contact Hours: (per week / semester for each descriptor)  <b>Lecture: 3 Hrs.</b> <b>Seminar: 1 Hrs.</b>  Number of Weeks per Semester:  <b>15 weeks X 4 hours per week = 60 hours</b>	<b>H:</b> Course Prerequisites:  <b>English 11 with a grade of "C" or better or equivalent</b>	
	<b>I:</b> Course Corequisites:  <b>Nil</b>	
	<b>J:</b> Course for which this Course is a Prerequisite  <b>OADM 1239 and OADM 1338 and OADM 1339 and OADM 1347 and OADM 1401</b>	
	<b>K:</b> Maximum Class Size:  <b>30</b>	
<b>L:</b> PLEASE INDICATE: <input type="checkbox"/> Non-Credit <input checked="" type="checkbox"/> College Credit Non-Transfer <input type="checkbox"/> College Credit Transfer: SEE BC TRANSFER GUIDE FOR TRANSFER DETAILS ( <a href="http://www.bccat.bc.ca">www.bccat.bc.ca</a> )		

**M:** Course Objectives / Learning Outcomes

The learner has reliably demonstrated the ability to:

1. complete the accounting cycle for a service business.
2. complete the accounting cycle to trial balance for a merchandising business.
3. record transactions in special journals and post to general, accounts payable, and accounts receivable ledgers.
4. plan, complete and record all payroll-related transactions for a pay period.
5. demonstrate needed employability skills for career success.

**N:** Course Content:

1. Introduction to Accounting Principles.
2. The Accounting Equation.
3. Analyzing business transactions.
4. Journalizing, posting and preparing a trial balance for a service business.
5. Adjusting the accounts and preparing financial statements for a service business.
6. Journalizing transactions for purchases and sales of merchandise using a perpetual inventory system.
7. Special Journals – Sales, Cash Receipts, Purchases, and Cash Payments.
8. Journalizing transactions involving GST and PST.
9. Posting special journals and the general journal to a General Ledger, Accounts Receivable Ledger and Accounts Payable Ledger.
10. Preparing a payroll register.
11. Journalizing and posting entries related to payroll.

**O:** Methods of Instruction

Material will be presented primarily in a lecture format with time allocated for class discussion and the correction of assigned exercises/problems.

**P:** Textbooks and Materials to be Purchased by Students

Larson, Jensen, Carroll, Fundamental Accounting Principles-Volume 1, Latest Edition. McGraw-Hill Ryerson.

Larson, Jensen, Carroll, Working Papers to Accompany Fundamental Accounting Principles-Volume 1, Latest Edition. McGraw-Hill Ryerson.

**Materials also used for OADM 1338—Accounting Procedures II**

<b>Q:</b> Means of Assessment	
Assignments	10%
Projects (2)	10%
Mid-term Exam	35%
Final Exam	35%
Employability Skills (criterion based)	<u>10%</u>
	<u>100%</u>
<b>R:</b> Prior Learning Assessment and Recognition: specify whether course is open for PLAR	
Yes	

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Course Designer(s) **Neil Gillis/Wayne Ratcliffe**

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Education Council / Curriculum Committee Representative

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Dean / Director **Rosilyn G. Coulson**

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Registrar **Trish Angus**

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