

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

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Office Hours

Monday – Friday Virtually by appointment only

Hours of Instruction

Tuesday 10:00 a.m. – 11:50 a.m. Rm 282
Thursday 10:00 a.m. – 11:50 a.m. Rm 282

Required Resources

College Accounting: A Practical Approach: Fourteenth Canadian Edition, Salter, J.; Good, D., ISBN-13: 9780135222416; 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%

A grade of C- is required for progression.

Grading System

Descriptor	Alpha Grade	4.0 Scale	OA %
<i>Excellent (90% - 100%)</i>	A+	4.0	99 – 100
	A	4.0	95 – 98
	A-	3.7	90 – 94
<i>Good (75% - 89%)</i>	B+	3.3	85 – 89
	B	3.0	80 – 84
	B-	2.7	75 – 79
<i>Satisfactory (60% - 74%)</i>	C+	2.3	70 – 74
	C	2.0	65 – 69
<i>Progression/ Minimum Pass</i>	C-	1.7	60 – 64
	D+	1.3	55 – 59
	D	1.0	50 – 54
	F	0.0	0 – 49

Proposed Schedule

	Tuesday	Thursday
Aug 31 & Sept 2 Week 1	Introduction to Course - Outline, Expectations, Moodle	Chapter 1 - Accounting Concepts and Procedures (lecture)
Sept 7 & Sept 9 Week 2	Chapter 1 In-class Practice Chapter 1 Homework Review	Chapter 1 Assignment Chapter 1 Practical Test Chapter 1 Theory Quiz
Sept 14 & Sept 16 Week 3	Chapter 2 - Transaction Analysis/ Debit Credit Theory (lecture)	Chapter 2 In-class Practice Chapter 2 Homework Review
Sept 21 & Sept 23 Week 4	Chapter 2 Assignment Chapter 2 Practical Test Chapter 2 Theory Quiz	Chapter 3 - Beginning the Accounting Cycle (lecture)
Sept 28 & Sept 30 Week 5	Chapter 3 Homework Review Chapter 3 In-class Practice	Chapter 3 Assignment Chapter 3 Practical Test Chapter 3 Theory Quiz
Oct 5 & Oct 7 Week 6	Chapter 4 - Accounting Cycle Continued (lecture)	Chapter 4 In-class Practice Chapter 4 Homework Review
Oct 12 & Oct 14 Week 7	Chapter 4 Assignment Chapter 4 Practical Test Chapter 4 Theory Quiz	Chapter 5 - Completing the Accounting Cycle (lecture)
Oct 19 & Oct 21 Week 8	Chapter 5 In-class Practice Chapter 5 Homework Review	Chapter 5 Assignment Chapter 5 Practical Test Chapter 5 Theory Quiz
Oct 26 & Oct 28 Week 9	Chapter 6 - Special Journals 1 (lecture)	Chapter 6 In-class Practice Chapter 6 Homework Review
Nov 2 & Nov 4 Week 10	Chapter 6 Assignment Chapter 6 Practical Test Chapter 6 Theory Quiz	Chapter 7 - Special Journals 2 (lecture) Chapter 7 In-class Practice Chapter 7 Homework Review
Nov 9 & Nov 11 Week 11	Chapter 7 Assignment Chapter 7 Practical Test Chapter 7 Theory Quiz	Reading Day – No Class
Nov 16 & Nov 18 Week 12	Chapter 9 - Banking Procedures and Cash Control (lecture) Chapter 9 In-class Practice Chapter 9 Homework Review	Chapter 9 Assignment Chapter 9 Practical Test Chapter 9 Theory Quiz
Nov 23 & Nov 25 Week 13	Chapter 10 - Payroll Procedures (lecture) Chapter 10 In-class Practice Chapter 10 Homework Review	Chapter 10 Assignment Chapter 10 Practical Test Chapter 10 Theory Quiz
Nov 30 & Dec 2 Week 14	Final Exam Review	Final Exam Review
Dec 6 - 17 Week 15 & 16	Final Exam Period	

Please Note:

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

Performance Requirements and Student Services

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](#). The Keyano College credit calendar also has information about Student Rights and Code of Conduct. It is the responsibility of each student to be aware of the guidelines outlined in the Student Rights and Code of Conduct Policies.

Student Attendance

Class attendance is useful for two reasons. First, class attendance maximizes a student's 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 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; and
- 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 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 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 may not be graded until you show this signed certificate.

Specialized Supports

The Student Services Department is committed to Keyano students and their academic success. There are a variety of student supports available at Keyano. Due to the continuing situation with the Covid-19 pandemic, the offered support services will be implemented through a model to respond to the restrictions in force at the time. In-person and virtual services will be offered. All Alberta Health Services guidelines will be followed for in-person appointments—wear a mask, maintain two meters of physical distance, use hand sanitizer, and stay home if you are unwell.

All student services are available during Keyano business hours: Monday to Friday, 8h30-16h30. The College is closed for statutory holidays. If you require support outside of regular business hours, please inform the support service team, and we will do our best to accommodate your needs.

Accessibility Services: provides accommodations for students with disabilities. Students with documented disabilities, or who suspect a disability, can meet with a Learning Strategist to discuss their current learning barriers and possible accommodations. Students who have accessed accommodations in the past are encouraged to contact us to request them for the semester. Please note that requesting accommodations is a process and requires time to arrange. Contact us as soon as you know you may require accommodations. For accessibility supports and to book an appointment, please contact accessibility.services@keyano.ca.

Accessibility Services also provides individual and group learning strategy instruction for all students, as well as technology training and supports to enhance learning. Meet with a Learning Strategist to learn studying and test-taking strategies for online classes. Schedule an appointment with the Assistive Technology Specialist to explore technology tools for learning. Book an appointment today by emailing accessibility.services@keyano.ca

Wellness Services: 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. Students may access services virtually and in-person.

Wellness Services welcomes students to participate in any of the group sessions offered throughout the academic year addressing topics including mindfulness and test anxiety.

Individual appointments can be made by emailing wellness.services@keyano.ca.

Library Services: provides students with research and information supports as they engage in their studies. Library staff are available to support you both online and in-person throughout the semester. For a detailed list of library supports and services, go to www.keyano.ca/library. For all inquiries, please email askthelibrary@keyano.ca or chat with us online.

Begin your research with the [Library's FIND page](#). Search for information and sources for your assignments using the OneSearch, the Library's Catalogue, or by searching in a specific database selected from the [A-Z Database List](#).

Individual support with us is available. For support with citations, research and other information needs, appointments can be booked using the online [Book A Librarian Calendar](#). For support with Moodle, educational tools for assignments, Microsoft Office, Zoom, Teams and more, book an appointment using the online [Educational Technology Support Calendar](#).

Research and subject guides are helpful resources when beginning your research, assignment, using new educational technology, or addressing other information needs. To view a subject or course-specific guide, check out the complete listing of online [Subject Guides](#).

To access additional research resources, including Citation Guides (APA, MLA, Chicago, or IEEE), go to the [Research Help Library page](#).

The Loanable Technology collection is available to support students in their learning pursuits, whether online, in person or both. Items available for borrowing include mobile projectors, webcams, noise-cancelling headphones, Chromebooks, and laptops. For an up-to-date list of technology available for borrowing as well as support available, go to the Library's [Loanable Technology webpage](#).

Academic Success Centre: The Academic Success Centre is a learning space in the Clearwater Campus (CC-119) at Keyano College. Students can gather to share ideas, collaborate on projects, get new perspectives on learning from our Academic Content Specialists, or use the Centre's educational resources. The Academic Success Centre provides academic support services to students registered in credit programs at Keyano College in the form of individual tutoring, writing support groups, facilitated study groups, workshops, and study space. Services are **free** to Keyano students.

Academic Content Specialists are available in the areas of Math, Science, Human Services, and English/Humanities. This covers all courses offered at Keyano. The Academic Success Coach can also be found in the Academic Success Centre.

For the most up to date information on how to book a session, please view [the Keyano Academic Success Centre homepage](#).

Academic Integrity: The goal of the Academic Success Centre is to foster a student's ability to learn effectively and independently. Students registered at Keyano College are welcome to drop by the Centre to visit with any of our Academic Content Specialists to discuss their academic concerns.

Availability: Monday to Friday: 8:30 a.m. – 4:30 p.m. Flexible times may be available upon request. Virtual and in-person sessions, please email to get in contact with our Academic Content Specialists. For the most up to date information on how to book a session, please view the [Academic Success Centre homepage](#).

Academic Success Coach: offers you support and access to resources for your academic success to help you to find the Keys to your Success. The Academic Success Coach will work with you to develop an academic success plan, develop your study and time management skills, and connect you with the right resources here at Keyano. Academic.success@keyano.ca is the best way to access resources during blended service delivery. The Academic Success Coach is located in the Skill Centre in CC-119 at the Clearwater Campus.

E-Learning

Technology and internet will impact your online learning experience. It's important that you can watch an online video and other course materials, take online quizzes and participate in a live class with your instructor and other students. Live/virtual classes will be hosted in Microsoft Teams or Zoom.

For all course delivery types, you will access your course resources on Keyano's learning management system, **Moodle (iLearn)**. Login in using your [Keyano username and password](#).

Keyano College operates in a Windows based environment, and having the correct tools for online learning is important. Here's a list of recommended system requirements.

Internet Speed

Minimum Internet speeds of 10 Mbps.

Recommended Internet speeds of 25 Mbps (especially if you are sharing your internet at home).

Check your internet speed with [Fast.com](#).

System requirements:

Microsoft Windows	Apple
<p>Minimum Requirements:</p> <p>A Windows 10 computer/laptop</p> <ul style="list-style-type: none"> · Minimum 4GB of RAM. · 10GB+ available hard drive storage. · Enough available hard drive space to install the Microsoft Office suite (approximately 3GB). <u>Microsoft Office</u> software is free to all Keyano students and employees. · Microphone, webcam and speakers. A headset with a microphone is recommended. · System updates must be regularly installed. · Anti-Virus / Anti-Malware software 	<p>Minimum Requirements:</p> <p>A Macintosh (V10.14 and above) computer/laptop</p> <ul style="list-style-type: none"> · Minimum 4GB of RAM. · 10GB+ available hard drive storage. · Enough available hard drive space to install the Microsoft Office suite (approximately 3GB). <u>Microsoft Office</u> software is free to all Keyano students and employees. · Microphone, webcam and speakers. A headset with a microphone is recommended. · System updates must be regularly installed. · Anti-Virus / Anti-Malware software.
<p>Recommended Requirements</p> <ul style="list-style-type: none"> · 8GB of RAM · A method of backing up/synchronizing to local or cloud-based storage such as OneDrive is highly recommended. This is included if you complete the setup of KeyanoMail and download MS Office using your Keyano email for free. 	<p>Recommended Requirements</p> <ul style="list-style-type: none"> · 8GB of RAM · A method of backing up/synchronizing to local or cloud-based storage such as OneDrive is highly recommended. This is included if you complete the setup of KeyanoMail and download MS Office using your Keyano email for free.
<p>Chromebooks are not recommended as they are not compatible with testing lockdown browsers.</p> <p>A Microsoft Surface or iPad or iPad Pro may be possible alternatives in some program areas.</p>	

Specific Department Requirements:

Business and OA programs require Windows 10.
Other programs may utilize Windows based tools as well.

Computer Software

Students will be able to get access to Microsoft Office 365 for free using Keyano credentials by [clicking here](#).

Recording of Lectures and Intellectual Property

Students may only record a lecture if explicit permission is provided by the instructor or by Accessibility Services. Even if students have permission to record a lecture or lecture materials, students may not share, distribute, or publish any of the lectures or course materials, this includes any recordings, slides, instructor notes, etc. on any platform. Thus no student is allowed to share, distribute, publish or sell course related content (instructor, or students) without permission. It is important to recognize that the Canadian Copyright Act contains provisions for intellectual property.

The [Academic Integrity Policy](#) provides additional information on Keyano College's expectations from students as members of the intellectual community.

ITS Helpdesk

If you are having issues with your student account, you can contact the ITS Helpdesk by emailing its.helpdesk@keyano.ca or calling 780-791-4965.