

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 and Wednesday 10 a.m. – 12 noon
Thursday 1:30 p.m. – 2:30 p.m.

Hours of Instruction

Monday and Wednesday 8:00 a.m. – 9:50 a.m. Rm 267

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 to pass the course.

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>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

	Monday	Wednesday
Aug 29 & Aug 31 Week 1	No Class	Introduction to Course - Outline, Expectations, Moodle
Sept 5 & Sept 7 Week 2	No Class	Chapter 1 - Accounting Concepts and Procedures (lecture) and In-Class Practice
Sept 12 & Sept 14 Week 3	Chapter 1 Assignment Due Chapter 1 Practical Test Chapter 1 Theory Quiz	Chapter 2 - Transaction Analysis/ Debit Credit Theory (lecture) and In-class Practice
Sept 19 & Sept 21 Week 4	Chapter 2 Assignment Chapter 2 Practical Test Chapter 2 Theory Quiz	Chapter 3 - Beginning the Accounting Cycle (lecture)
Sept 26 & Sept 28 Week 5	Chapter 3 Homework Review Chapter 3 In-class Practice	Chapter 3 Assignment Chapter 3 Practical Test Chapter 3 Theory Quiz
Oct 3 & Oct 5 Week 6	Chapter 4 - Accounting Cycle Continued (lecture) and In-Class Practice	Chapter 4 Assignment Chapter 4 Practical Test Chapter 4 Theory Quiz
Oct 10 & Oct 12 Week 7	No Class	Chapter 5 - Completing the Accounting Cycle (lecture)
Oct 17 & Oct 19 Week 8	Chapter 5 In-class Practice Chapter 5 Homework Review	Chapter 5 Assignment Chapter 5 Practical Test Chapter 5 Theory Quiz
Oct 24 & Oct 26 Week 9	Chapter 6 - Special Journals 1 (lecture)	Chapter 6 In-class Practice Chapter 6 Homework Review
Oct 31 & Nov 2 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 7 & Nov 9 Week 11	Chapter 7 Assignment Chapter 7 Practical Test Chapter 7 Theory Quiz	Reading Day – No Class
Nov 14 & Nov 16 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 21 & Nov 23 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 28 & Nov 30 Week 14	Final Exam Review	Final Exam Review
Dec 8 - 19	Final Exam Period	

Please Note:

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

Performance Requirements and Student Services

Student Responsibilities

As a student, it is your responsibility to contact the Office of the Registrar to complete the required forms, including the Withdraw Course or Program or a Change of Registration form. Please refer to the important dates listed in the Academic Schedule in the [Keyano College credit calendar](#). The Keyano College credit calendar also has information about Student Rights and the Code of Conduct. It is the responsibility of each student to be aware of the guidelines outlined in the Student Rights and the Code of Conduct Policies.

Student Attendance

Class attendance is helpful for two reasons: First, class attendance maximizes a student's learning experience. Second, attending class is an excellent way to keep informed of matters relating to the course administration (e.g., the timing of assignments and exams). Ultimately, you are responsible for your learning and performance in this course. It is the responsibility of each student to be prepared for all classes. Absent students are responsible for the material covered in those classes, and students must ensure they are ready for their next class, including completing any missed assignments and notes.

Academic Misconduct

Students are considered responsible adults and should adhere to the principles of intellectual integrity. Intellectual dishonesty takes many forms:

- Plagiarism or the submission of another person's work as their 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,
- Submitting unchanged work 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. To ensure your understanding of plagiarism, you may be required to complete the online [Understanding Plagiarism tutorial](#) and submit the certificate of completion.

Online Learning

Technology and internet connectivity will impact your online learning experience. You may be required to watch online videos, take online quizzes, or participate in live online classes. Live/virtual courses 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 access to the correct tools for online learning is essential. Here's a list of recommended system requirements.

Internet Speed

Minimum download and upload speeds of 10 Mbps. Recommended download speeds of 25 Mbps and upload speeds of 10 Mbps (if you are sharing your internet at home). You can check your internet speed with [Speedtest by Ookla](#).

Computer System Requirements

Microsoft Windows	Apple (Mac)
<p>Minimum Requirements:</p> <ol style="list-style-type: none"> Windows 10 Operating System or above 4GB of RAM 10GB available hard drive storage space <ol style="list-style-type: none"> Install the Microsoft Office 365 suite (~3GB) * Microphone, webcam, and speakers (All modern laptops have these three accessories built-in.) Windows has built-in anti-virus/malware software. It is essential to install system updates to keep your device secured regularly. <p>*Microsoft Office 365 is free to Keyano students.</p>	<p>Minimum Requirements:</p> <ol style="list-style-type: none"> Mac Operating System 10.14 (Monterey) or above 4GB of RAM 10GB available hard drive storage space <ol style="list-style-type: none"> Install the Microsoft Office 365 suite (~3GB) * Microphone, webcam, and speakers (All modern laptops have these three accessories built-in.) Mac has built-in anti-virus/malware software. It is important to install system updates to keep your device secured regularly. <p>*Microsoft office 365 is free to Keyano students.</p>
<p>Recommended Upgrades</p> <ul style="list-style-type: none"> 8GB of RAM Regularly back up or synchronize your files, locally or with a cloud-based storage option. <p>OneDrive is the cloud-based storage option free to students after the setup of KeyanoMail and Microsoft 365.</p>	<p>Recommended Upgrades</p> <ul style="list-style-type: none"> 8GB of RAM Regularly back up or synchronize your files locally or with a cloud-based storage option. <p>OneDrive is the cloud-based storage option free to students after the setup of KeyanoMail and Microsoft 365.</p>
<p>Tablets, iPads, and Chromebooks are not recommended: they may not be compatible with the testing lockdown browsers and Microsoft Office 365.</p>	

Specific Department Requirements

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

Computer Software

Students have access to Microsoft Office 365 and Read&Write for free using Keyano credentials.

Recording of Lectures and Intellectual Property

Students may only record a lecture if explicit permission is provided by the instructor or 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 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 have issues with your student account, you can contact the ITS Helpdesk by emailing its.helpdesk@keyano.ca or calling 780-791-4965.

COVID-19 We are subject to provincial, and municipal bylaws, and policies. These decisions may change pending further direction from the Alberta Chief Medical Officer, Alberta Health Services, and other provincial guidelines. To protect yourself and others, get immunized, wash your hands, wear a mask, keep your distance (2m/6 ft) and remain home when feeling unwell. For the most recent COVID-19 information, please refer to albertahealthservices.ca/COVID.

Specialized Supports The Student Services Department is committed to Keyano students and their academic success. There is a variety of student support available at Keyano. All student services are available during Keyano business hours: Monday to Friday, 8:30 a.m. to 4:30 p.m. The College is closed on statutory holidays. If you require support outside of regular business hours, please inform the support service team, and they will do their best to accommodate your needs.

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

Accessibility Services also provides individual and group learning strategy instruction for all students and technology training and support to enhance learning. You can meet with an Access Strategist to learn studying and test-taking strategies. In addition, you can 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 provide a safe and confidential environment for you to seek help with personal concerns. Our Wellness Navigator offers support with basic needs such as housing, financial and nutritional support, and outside referrals when needed. Wellness Services welcomes students to participate in group sessions that address topics including mindfulness and test anxiety throughout the academic year. Individual appointments can be made by emailing wellness.services@keyano.ca.

Library Services: provides students with research, information, and education technology supports as they engage in their studies. Library staff are available to help you online and in person throughout the semester. Librarians offer individual and small group appointments booked using the online [Book A Librarian calendar](#). The Library also provides research and subject guides to help you with your studies. To view a subject or course-specific guide, check out the complete list of online [Subject Guides](#). To start your research and access citation guides (APA, MLA, Chicago, or IEEE), visit the [Research Help page](#). The Library's collections (including print and online materials) are searchable using [OneSearch](#). The Library offers a Loanable Technology collection to support students accessing and using technology. For an up-to-date list of technology available for borrowing, visit the Library's [Loanable Technology webpage](#). For a detailed list of library resources and services, go to www.keyano.ca/library. For all inquiries, please email askthelibrary@keyano.ca or [chat with us online](#).

Academic Success Centre: The Academic Success Centre at Keyano College (CC-119) provides **free** academic support services to registered students, such as tutoring, writing support, facilitated study groups, workshops, and study space. Academic Content Specialists are available in Mathematics, Science, Trades, Power Engineering, Upgrading/College Prep, Human Services, English, Humanities, and more. Students are encouraged to visit the Academic Success Centre to discuss study strategies and academic concerns. For additional information, please email Academic.Success@keyano.ca.

Academic Success Coach: The Academic Success Coach is located in the Academic Success Centre and works with students to develop academic success plans, time management skills, study strategies, and homework plans. For additional information, please email Academic.Success@keyano.ca.