



**Douglas
College**

**SEPTEMBER 2003
CURRICULUM GUIDELINES**

A. Division: Instructional Effective Date: September, 2003

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

338

D: Accounting Procedures II

E: 3

Subject & Course No.	Descriptive Title	Semester Credits
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F: Calendar Description:

pt

M: Course Objectives / Learning Outcomes

The learner has reliably demonstrated the ability to:

1. complete the accounting cycle for a merchandising business.
2. perform the accounting activities related to the control of cash.
3. perform the accounting activities related to the estimating and recording of bad debts.

4. bad debts

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.

Yackness, Barry and Michael Hockenstein, Barns Bluff Equipment Company Practice Set, Latest Edition. McGraw-Hill Ryerson.

Q: Means of Assessment

Assignments	10%
Project	15%
Mid-Term Exam	30%
Final Exam	35%
Employability Skills (criterion based)	<u>10%</u>
	<u>100%</u>

R: Prior Learning Assessment and Recognition: specify whether course is open for PLAR

Yes

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

Education Council / Curriculum Committee Representative

Dean / Director **Jim Sator**

Registrar **Trish Angus**