

Accounting 12 Course Outline & Learning Objectives Overview



Coquitlam Adult Learning Centre
104- 2748 Lougheed Hwy
Port Coquitlam, BC, V3B 6P2
Phone: (604) 945-4211

CLOC Course Outline

Course Name	Accounting 12 (Online)
Teacher	Chi Trinh
Course Format	Self-Paced Online *See 'CLOC Course Pacing and Completion Policies' below.
Teacher Contact Information and Schedule	ctrinh@sd43.bc.ca 604-945-4211 Monday 5:00 PM to 9:00 PM Wednesday 5:00 PM to 9:00 PM
Learning Center Hours	Monday-Thursday 10:00 AM to 2:00 PM Monday-Thursday 5:00 PM to 9:00 PM The Learning Center is closed on all statutory and school holidays.

INTRODUCTION

This course is designed to provide you with the knowledge and skills to "keep the books" for any small company -- regardless of whether they use manual or computerized procedures, and regardless of whether they provide a service or sell products to customers.

PRESCRIBED LEARNING OUTCOMES

Financial

Data

It is expected that students will:

- compare financial reporting used in single proprietorships, partnerships, and corporations, prepare basic payroll, remittances, and required payroll tax documents, assess, choose, and justify appropriate inventory accounting systems for a business, apply inventory accounting methods using software, compare periodic and perpetual inventory methods, explain the use of sales journals, purchase journals, cash receipt journals, and cash payment journals in merchandising businesses, demonstrate proficiency in using accounts receivable, accounts payable, and merchandise accounting procedures, demonstrate proficiency in using cash control procedures, defend the need for security systems, data protection, and backup for accounting records

Presentation

It is expected that students will:

- classify and record information into general, payroll, accounts receivable, and accounts payable ledgers, summarize information from ledgers into reports for analysis, present payroll accounts, deductions, and income tax documents using **Excel 2010**

Analysis

It is expected that students will:

- analyze business financial statements and statements of earnings.

LEARNING RESOURCES

Text: PRINCIPLES OF ACCOUNTING 2ND EDITION (D'AMICO – PALMER – D'AMICO)

You will be required to work through the assigned chapters, completing as many exercises as necessary to master the skills included in each unit. They are easy activities that give you hands-on experience with the concepts introduced in the course. You can go through the answer keys that are provided **only after** you have completed each unit.

Access information to the course website will be provided following registration.

Use the **18 Excel blank forms** provided to complete your exercises and tests.

SOFTWARE

You will need EXCEL 2010 in order to do exercises, projects and tests. You also need to save your EXCEL workbook back into 2010 version or older if you are using EXCEL 2013 or newer versions of EXCEL.

EVALUATION

Test Unit 14 Merchandising	/35	5%
Test Unit 24 Special Journals	/40	20%
Project 2 – Audit Test	/80	15%
Test Unit 26 Bank Reconciliation	/40	15%
Project 6 – Payroll	/80	20%
Final Exam	/100	25%

IMPORTANT TO REMEMBER

- All tests **must** be written at CLOC during the Learning Centre hours, or at your home school with the supervision of a D.L. support staff.
- Subject to the following conditions, you may rewrite one and **only one** of the unit tests.
- There are **no rewrites** for the final exam.
- You may use a calculator or Excel, but **Internet** and **smartphones** are **not allowed** during all tests.
- You need to complete all your work and sign out 10 minutes before the closing time.

CLOC COURSE PACING AND COMPLETION POLICIES

- 1. Students are expected to complete all self-paced, flexible and online courses within a 10 month period.**
- 2. Students are expected to complete 10% of course material within the 1st month after registration.**
- 3. A final mark will be assigned to all students who complete at least 65% of the course requirements.***

Our teachers can help you determine a pace that works for you and fits within these expectations. Please discuss your course completion plan with them.

If you plan to take two self-paced courses, we recommend that you stagger the registration dates so that you get one course started before enrolling in the second course. We do not permit taking more than two courses at the same time without discussing this with our administrator.

If you have extenuating circumstances that make these timelines challenging, please have a conversation with your teacher, or our CLOC administrator, 604-945-5211.

**65% of course requirements do not include comprehensive final exams.*