

COURSE NAME: OAD110 Office Commerce

Credit Value: 6
Total Course Hours: 84
Prerequisite Course(s): None
Corequisite Course(s): None

COURSE DESCRIPTION

This course will explore office commerce and the financial record keeping role of the administrative assistant working in either a private company or a small professional office.

LAND ACKNOWLEDGEMENT

Canadore College resides on the traditional territory of the Anishinaabeg and within lands protected by the Robinson Huron Treaty of 1850. This land is occupied by the people of Nipissing First Nation since time immemorial.

PLAR INFORMATION

This course is eligible for Prior Learning Assessment and Recognition. Students are advised to discuss options with their program coordinator.

COURSE LEARNING OUTCOMES

Upon completion of this course, the student will have reliably demonstrated the ability to:

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| 1.0 Understand office commerce, e-effects and the role of the administrative assistant. | prepare a petty cash report. |
| 1.1 Describe the concept of e-commerce. | 3.0 Calculate payroll and payroll deductions. |
| 1.2 Describe how unprotected internet activity exposes the use to internet abuse. | 3.1 Compute and record gross earnings: |
| 1.3 Understand and describe the use of banking machines, automated banking, direct payroll deposits, pre-authorized payments, and electronic transfers. | 3.1.1 on an hourly wage basis. |
| 2.0 Understand the record keeping role of the administrative assistant. | 3.1.2 on a salary basis. |
| 2.1 Report on the use of technology in commercial banking practices. | 3.1.3 on overtime earnings. |
| 2.2 Define the following terms: cheque, certified cheque, bank draft and bank money order. | 3.1.4 on a piecework basis. |
| 2.3 Prepare deposit slips and cheques. | 3.1.5 on a commission basis |
| 2.4 Maintain a cheque register. | 3.2 Use appropriate tables to compute payroll deductions. |
| 2.5 Reconcile a bank statement. | 3.3 Record remittances for government deductions and voluntary deductions. |
| 2.6 List the standard procedures for keeping a petty cash fund. | 4.0 Understand and discuss the basics of bookkeeping. |
| 2.7 Prepare petty cash vouchers. | 4.1 Describe the three forms of business organizations. |
| 2.8 Maintain a petty cash envelope. | 4.2 Define the five categories of accounts: |
| 2.9 Replenish the petty cash envelope and | 4.2.1 Assets. |
| | 4.2.2 Liabilities. |
| | 4.2.3 Owner's Equity. |
| | 4.2.4 Revenues. |
| | 4.2.5 Expenses. |
| | 4.3 Classify accounts according to the five categories. |

- 4.4 Analyze the accounting equation.
- 4.5 Define debit and credit as used in bookkeeping.
- 5.0 Create and post to various journals.
 - 5.1 Explain the purpose and set up of a general journal.
 - 5.2 Explain the purpose of a cash receipts journal.
 - 5.3 Analyze and post transactions to a cash receipts journal.
 - 5.4 Explain the purpose of a cash payments journal.
 - 5.5 Analyze and post transactions to a cash payments journal.
 - 5.6 Analyze and post transactions to a general journal.
 - 5.7 Explain the purpose and set up of a purchase journal.
- 5.8 Analyze and post transactions to a purchase journal.
- 5.9 Explain the purpose and set up of a sales journal.
- 5.10 Analyze and post transactions to a sales journal.
- 6.0 Create and post a general ledger.
 - 6.1 Explain the purpose of a ledger account.
 - 6.2 Determine account numbers according to a predetermined chart of accounts.
 - 6.3 Post transactions from the general journal into a general ledger.
- 7.0 Maintain accounting records to a trial balance.
 - 7.1 Post from the general ledger to a trial balance.

GENERAL EDUCATION

This is not a General Education course.

PROGRAM OUTCOMES

This course contributes to the following Ministry of Colleges and Universities approved program learning outcomes (PLO):

Office Administration

1. apply time management and organizational skills to facilitate the completion of tasks and to meet deadlines in the business, legal, and/or medical environment.
2. establish and maintain data management systems to organize electronic and paper records for the business, legal, and/or medical environment.
3. coordinate the organizing, processing, and responding to electronic and paper communications to facilitate the flow of information in the business, legal, and/or medical environment.
4. produce accurate financial and billing records for the business, legal, and/or medical environment within a specified time frame by compiling information and using appropriate software.
5. produce accurate business, legal, and/or medical correspondence and reports by a specific deadline using available computer technology as well as by applying recordings, editing, and language skills.
6. use effective interpersonal skills in the business, legal, and/or medical environment to assist the completion of individual and team tasks, to ensure effective client service, and to promote the image of the organization.
9. demonstrate administrative skills to enhance the effective operation of the workplace.

ESSENTIAL EMPLOYABILITY SKILLS OUTCOMES

This course contributes to the following Ministry of Colleges and Universities approved essential employability skills (EES) outcomes:

1. Communicate clearly, concisely, and correctly in the written, spoken, and visual form that fulfils the

purpose and meets the needs of the audience.

2. Respond to written, spoken, or visual messages in a manner that ensures effective communication.
3. Execute mathematical operations accurately.
4. Apply a systematic approach to solve problems.
5. Use a variety of thinking skills to anticipate and solve problems.
7. Analyse, evaluate, and apply relevant information from a variety of sources.
8. Show respect for the diverse opinions, values, belief systems, and contributions of others.
9. Interact with others in groups or teams in ways that contribute to effective working relationships and the achievement of goals.
10. Manage the use of time and other resources to complete projects.
11. Take responsibility for one's own actions, decisions, and consequences.

EXTERNAL COURSE ACCREDITATIONS AND CONDITIONS

n/a

COURSE EVALUATION

Evaluation Item	Weight
Weekly Practice Exercises and Assignments	50%
Quizzes	10%
In-Basket Assessments	40%

COURSE PASS GRADE

50

GRADING SYSTEM

A+: 90-100%	B+: 77-79%	C+: 65-69%	D: 50-54%	S - Satisfactory
A: 85-89%	B: 73-76%	C: 60-64%	F: 0-49%	I - Incomplete
A-: 80-84%	B-: 70-72%	D+: 55-59%		F- Repeat Course, included in GPA
				FS- Failure Supplemental
				FR- Repeat course, excluded from GPA

*For a complete chart of grades and descriptions, please see the Grading Policy.

LEARNING RESOURCES

Course Textbooks:

Required:

Title: Basic Bookkeeping: An Office Simulation
Author: Barker
Publisher:
Edition: 8th
Print ISBN: 9780-17-6721220
eBook ISBN:

Additional Learning Resources:

simple calculator
mechanical pencil
white eraser

Please see the [Campus Bookstore](#) to verify the current textbook costs and your [program page](#) for additional program fees and/or learning material requirements (see the "Tuition Fees" and "What You Need" sections).

Resources listed on the course outline support the achievement of learning outcomes, and may be used throughout the course to varying degrees depending on the instructor's teaching methodology and the nature of the resource.

Technology requirements - <https://www.canadorecollege.ca/BYOD>

The Harris Learning Library's staff can help you find resources to support your learning - <https://www.canadorecollege.ca/harris-learning-library>.

LEARNING ACTIVITIES

Theory lectures, hands-on exercises, quizzes, and In-Basket projects.

DELIVERY MODE

This course may be delivered, in whole or in part, in a number of modalities, including In-Person, Remote (synchronous and/or asynchronous), hybrid, or Hyflex, as per accreditation and/or regulatory standards where appropriate. This information is identified on the course schedule (student and faculty).

RECORDING GUIDELINES

This class may be recorded by faculty of the College. Faculty will inform students when recording of the class commences and ceases. 'Recorded' means that the audio-visual and chat portions of the class will be recorded and then be stored on the College or vendor provider server. They will be made available to students, but only for the express and sole use of those registered in this course. If you have any questions or concerns about this recording, please contact your instructor or the College's privacy officer at privacy.officer@canadorecollege.ca. Full recording guidelines can be found at: <https://cdn.agilitycms.com/canadore-college/academic-centre-of-excellence/Canadore%20Recording%20Guidelines.pdf>. Recordings are to be managed (or removed) as per the

College's Recording Guidelines following the completion of the course.

ACADEMIC POLICIES

Canadore College is committed to the highest standards of academic integrity, and expects students to adhere to these standards as part of the learning process in all environments. The College's Academic Integrity policy seeks to ensure that all students understand their rights and responsibilities in upholding academic integrity and that students receive an accurate and fair assessment of their work. Please review the Academic Integrity policy (A-18) and other academic policies found on our website:

<https://www.canadorecollege.ca/about/policies>.

COLLEGE POLICIES

- Protecting human rights in support of a respectful college community

For college policies please see: <http://www.canadorecollege.ca/about-us/college-policies>.

Accessibility Learning Services for Students with Disabilities - Student Success Services

Student Success Services provides comprehensive support to students. We aim to ensure that all students have equal access to educational opportunities and can succeed in their academic journey. Our services focus on reducing and eliminating barriers related to education through individualized accommodations and support. If you are a student with a disability, we encourage you to register with Accessible Learning by completing the Student Success – Accessible Learning Services Form (https://canadorecollege-accommodate.symplicity.com/public_accommodation/).

For more detailed information about the services offered, please visit our webpage:

<https://isucceed.canadorecollege.ca/students>. To connect with Student Success Services email studentsuccessnow@canadorecollege.ca or call 705.474.7600 ext 5205.

FIRST PEOPLES' CENTRE:

A culturally supportive and comfortable environment where you can study, socialize, and access a wide range of resources and confidential student focused services.

- Counselling services
- Elders on Campus and Cultural Advisors
- Cultural and Spiritual Wellness
- Peer tutoring/Peer Mentorship
- wholistic support network
- Social events and workshops on study skills, self-care & life skills

Drop by our offices at C254 College Drive, W103 Commerce Court or Call 705-474-7600 Ext. 5961

<https://www.canadorecollege.ca/first-peoples-centre>

WAIVER OF RESPONSIBILITY

Every attempt is made to ensure the accuracy of this information as of the date of publication. The college reserves the right to modify, change, add, or delete content.

HISTORICAL COURSE OUTLINES

Students use course outlines to support their learning. Students are responsible for retaining course outlines for future use in applications for transfer of credit to other educational institutions.