SAULT COLLEGE OF APPLIED ARTS AND TECHNOLOGY

SAULT STE. MARIE, ON.

COURSE OUTLINE

COURSE TITLE: AUTOMATED ACCOUNTING

CODE NO: ACC300   SEMESTER 3
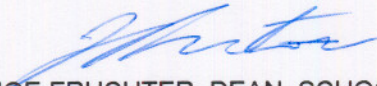
PROGRAM: OFFICE ADMINISTRATION

AUTHOR: JOHN MITCHELL

DATE: SEPTEMBER 1997   PREVIOUS OUTLINE DATED: SEPTEMBER 1996

APPROVED:

JOE FRUCHTER, DEAN, SCHOOL OF   DATE   May 23/97
BUSINESS AND HOSPITALITY

TOTAL CREDITS:____4

PREREQUISITE: ACC117

LENGTH OF COURSE: 3 Hours/Week for 16 weeks

AUTOMATED ACCOUNTING   ACC300

COURSE NAME   COURSE CODE

I   COURSE DESCRIPTION

This course is designed for the Office Administration student who has a prior basic understanding of manual accounting principles and procedures including special journals and subsidiary ledgers. The course will review these basics with the view of converting this knowledge into practices to learn how to maintain a set of books using a popular computerized accounting package in a WINDOWS environment.

II   LEARNING OUTCOMES AND ELEMENTS OF PERFORMANCE

Upon successful completion of the course the student will demonstrate the ability to:
1. Relate to accounting theory with emphasis on how a computerized system can be used to increase operational efficiencies.

Elements of the Performance:
- recognize the major account types and the accounting equation
- demonstrate the rules of debit and credit
- analyze and prepare journal entries
- prepare a trial balance
- prepare a balance sheet and an income statement
- differentiate between transactions requiring further processing to subsidiary ledger and those that do not.
- maintain and balance both an Account Receivable and Accounts Payable subsidiary ledger on a manual system.

This learning outcome will constitute 20 % of the course's grade.

2. Demonstrate an understanding of the layout of a popular automated accounting package (SIMPLY ACCOUNTING) for use in small and medium size organizations.

Elements of the Performance:
- become familiar with **Simply Accounting** terminology
- follow practice exercise instructions
- explain the dates used and their significance
- explore the main window and top menu
- identify various ledgers and journals
- access icons
- display the balance sheet and the income statement
- enter data in the general journal
- post to the general ledger
- display posted entries for a range of dates
- save the work on disk
- backup the data disk

This learning outcome will constitute 15 % of the course's grade.

AUTOMATED ACCOUNTING   **ACC300**

_____   _____

COURSE NAME   **COURSE CODE**

3. Develop proficiency in using **SIMPLY ACCOUNTING** major modules GL; AR; AP; **PAYROLL** in a **WINDOWS** operating environment.

   Elements of the Performance:
   - review customer/vendor beginning balances
   - entering a variety of customer/vendor/ transactions
   - advance the using date
   - entering new customers/vendors
   - correcting errors
   - printing customer statements
   - printing period end reports
   - identify and properly account for GST & PST transactions
   - enter employee transactions
   - enter new employees
   - correcting errors in payroll
   - print payroll reports and T4 slips

   This learning outcome will constitute 50 % of the course's grade.

4. Be prepared to accept the challenge of assuming responsibility for some accounting duties related to part of their role in the office setting.

   Elements of the Performance:
   - entering a variety of transactions for the various modules using source documents commonly found in business

   This learning outcome will constitute 15 % of the course's grade.

III TOPICS TO BE COVERED

1. Review of general accounting practices and procedures
2. The Accounting Cycle
3. The rules of debit and credit
4. The income statement and the balance sheet
5. Special journals and subsidiary ledgers
6. Overview of **SIMPLY ACCOUNTING** 4.0 for **WINDOWS**
7. Working within the system using written materials
8. Working within the system using source documents

IV REQUIRED RESOURCES/TEXTS/MATERIALS

Text: College Accounting 4th Canadian Edition

Text: Learning Simply Accounting 4.0 for Windows
       McLachlin, Godier

Supplies: 4 3 1/2" computer disks (high density)

AUTOMATED ACCOUNTING

COURSE NAME

ACC300

COURSE CODE

V   EVALUATION PROCESS/GRADING SYSTEM

The final grade will be based on term assignment work and 2
two-hour tests as follows:

Test #1	25%
Test #2	25%
Lab Assignments	50%
	100%

A final exam will be made available at the end of the semester for those who have not achieved a passing grade, but have completed all assignments, and wish to replace their mark on the exam for a failed or missed test.

Grades will be as follows:

A+	90 – 100%
A	80 – 89%
B	70 – 79%
C	60 – 69%
R	Under 59%

VI.   SPECIAL NOTES

Special Needs

If you are a student with special needs (e.g. physical limitations, visual impairments, hearing impairments, learning disabilities), you are encouraged to discuss required accommodations with the professor and/or contact the Special Needs Office, Room E2104, Ext. 493, 717, 491, so that support services can be arranged for you.

Plagiarism

Students should refer to the definition of "academic dishonesty" in the "Statement of Student Rights and Responsibilities".

Students who engage in "academic dishonesty" will receive an automatic failure for that submission and/or such other penalty, up to and including expulsion from the course, as may be decided by the professor.

Retention of Course Outlines

It is the responsibility of the student to retain all course outlines for possible future use in acquiring advanced standing at other post-secondary institutions.

Substitute Course Information: available at Registrar's Office.

The Professor reserves the right to modify the course as deemed necessary.