

**SAULT COLLEGE OF APPLIED ARTS AND TECHNOLOGY**

**SAULT STE. MARIE, ONTARIO**



**COURSE OUTLINE**

**COURSE TITLE:** AUTOMATED ACCOUNTING

**CODE NO. :** ACC300 **SEMESTER:** 09S

**PROGRAM:** OFFICE ADMINISTRATION - EXECUTIVE

**AUTHOR:** Department

**DATE:** June 2010 **PREVIOUS OUTLINE DATED:** June 2009

**APPROVED:** "Penny Perrier" June/10

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**CHAIR** **DATE**

**TOTAL CREDITS:** FOUR

**PREREQUISITE(S):** ACC126

**HOURS/WEEK:** 5 HOURS/7 WEEKS

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*For additional information, please contact Penny Perrier, Chair, School of Business, Hospitality and Academic Upgrading (705) 759-2554, ext. 2754*

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Course Name

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Code No.**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 THE PERFORMANCE:**

Upon successful completion of this course, the student will demonstrate the ability to:

1. Identify and use many of the menu and toolbar options of the Simply Accounting Window, particularly as related to the General Ledger and related statements.

Potential Elements of the Performance:

- recognize and prepare source documents for accounting
- analyze and prepare posting to General Ledger
- prepare a trial balance
- prepare a balance sheet and an income statement
- become familiar with Simply Accounting terminology
- explain the dates used and their significance
- explore the main window and home menu and icons
- differentiate between transactions requiring further processing to subsidiary ledger and those that do not.

This learning outcome will constitute 25 % of the course's grade.

2. Develop proficiency in using SIMPLY ACCOUNTING major modules G/L, A/R, A/P in a WINDOWS operating environment.

Potential Elements of the Performance:

- review customer/vendor beginning balances
- enter a variety of customer/vendor transactions
- advance the using date
- enter new customers/vendors
- correct errors
- print customer invoices/statements
- print period end reports
- identify and properly account for GST & PST transactions

This learning outcome will constitute 35 % of the course's grade.

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3. Utilize additional ledgers including Payroll, Inventory, and Projects
  - enter purchase and sales transactions affecting inventory
  - print reports of inventory status and activity
  - enter employee transactions
  - enter new employees
  - correct errors in payroll
  - print payroll reports and T4 slips
  - activate additional modules for an existing company
  - record transactions including Inventory
  - produce reports on status of inventory
  - set up the Projects module to allow tracking of profits by department or job
  - allocate income and expenses to the various projects

This learning outcome will constitute 25 % 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.

Potential Elements of the Performance:

- enter a variety of transactions for the various modules using source documents commonly found in business
- make corrections to entries previously recorded
- set up and use the recurring entry feature
- utilize the Daily Business Manager

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

### III. TOPICS:

1. Review of general accounting practices and procedures
2. The Accounting Cycle
3. Overview of SIMPLY ACCOUNTING
4. The income and the balance sheet
5. General journal
6. Special journals and subsidiary ledgers
7. Working with the system using written material
8. Working within the system using source documents
9. Generate necessary business reports
10. Locate and correct errors
11. Maintain adequate backup and notations

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**IV. REQUIRED RESOURCES/TEXTS/MATERIALS:**

Learning Simply Accounting by Sage Pro 2009 by Freedman & Smith  
Thomson Nelson publishing

USB storage device minimum 2 gig for data files

**V. EVALUATION PROCESS/GRADING SYSTEM:**

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

Test #1	40%
Test #2	40%
Lab Assignments	20%

Supplemental Exam will be made available at the end of the semester for those that have missed or failed **one** of the term tests and failed the course. The student must have completed all assignments and attended a minimum of 75% of classes in order to be eligible to write this exam. The following semester grades will be assigned to students in post secondary courses:

<u>Grade</u>	<u>Definition</u>	<u>Grade Point Equivalent</u>
A+	90 - 100%	4.00
A	80 - 89%	4.00
B	70 - 79%	3.00
C	60 - 69%	2.00
D	50 - 59%	1.00
F (Fail )	49% and below	0.00
CR (Credit)	Credit for diploma requirements has been awarded.	
S	Satisfactory achievement in field placement or non-graded subject areas.	
X	A temporary grade limited situations with extenuating circumstances giving a student additional time to complete the requirements for a course	
NR	Grade not reported to Registrar's office.	
W	Student has withdrawn from the course without academic penalty	

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Code No.**VI. SPECIAL NOTES:**Course Outline Amendments:

The professor reserves the right to change the information contained in this course outline depending on the needs of the learner and the availability of resources.

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 postsecondary institutions.

Prior Learning Assessment:

Students who wish to apply for advance credit transfer (advanced standing) should obtain an Application for Advance Credit from the program coordinator (or the course coordinator regarding a general education transfer request) or academic assistant. Students will be required to provide an unofficial transcript and course outline related to the course in question. Please refer to the Student Academic Calendar of Events for the deadline date by which application must be made for advance standing.

Credit for prior learning will also be given upon successful completion of a challenge exam or portfolio.

Substitute course information is available in the Registrar's office.

Disability Services:

If you are a student with a disability (e.g. physical limitations, visual impairments, hearing impairments, or learning disabilities), you are encouraged to discuss required accommodations with your professor and/or the Disability Services office. Visit Room E1101 or call Extension 2703 so that support services can be arranged for you.

Communication:

The College considers **WebCT/LMS** as the primary channel of communication for each course. Regularly checking this software platform is critical as it will keep you directly connected with faculty and current course information. Success in this course may be directly related to your willingness to take advantage of the **Learning Management System** communication tool.

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Plagiarism:

Students should refer to the definition of “academic dishonesty” in *Student Code of Conduct*. A professor/instructor may assign a sanction as defined below, or make recommendations to the Academic Chair for disposition of the matter. The professor/instructor may (i) issue a verbal reprimand, (ii) make an assignment of a lower grade with explanation, (iii) require additional academic assignments and issue a lower grade upon completion to the maximum grade “C”, (iv) make an automatic assignment of a failing grade, (v) recommend to the Chair dismissal from the course with the assignment of a failing grade. In order to protect students from inadvertent plagiarism, to protect the copyright of the material referenced, and to credit the author of the material, it is the policy of the department to employ a documentation format for referencing source material.

Student Portal:

The Sault College portal allows you to view all your student information in one place. **mysaultcollege** gives you personalized access to online resources seven days a week from your home or school computer. Single log-in access allows you to see your personal and financial information, timetable, grades, records of achievement, unofficial transcript, and outstanding obligations. Announcements, news, the academic calendar of events, class cancellations, your learning management system (LMS), and much more are also accessible through the student portal. Go to <https://my.saultcollege.ca>.

Electronic Devices in the Classroom:

Students who wish to use electronic devices in the classroom will seek permission of the faculty member before proceeding to record instruction. With the exception of issues related to accommodations of disability, the decision to approve or refuse the request is the responsibility of the faculty member. Recorded classroom instruction will be used only for personal use and will not be used for any other purpose. Recorded classroom instruction will be destroyed at the end of the course. To ensure this, the student is required to return all copies of recorded material to the faculty member by the last day of class in the semester. Where the use of an electronic device has been approved, the student agrees that materials recorded are for his/her use only, are not for distribution, and are the sole property of the College.

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Attendance:

Sault College is committed to student success. There is a direct correlation between academic performance and class attendance; therefore, for the benefit of all its constituents, all students are encouraged to attend all of their scheduled learning and evaluation sessions. This implies arriving on time and remaining for the duration of the scheduled session.

Tuition Default:

Students who have defaulted on the payment of tuition (tuition has not been paid in full, payments were not deferred or payment plan not honoured) as of the first week of June will be removed from placement and clinical activities. This may result in loss of mandatory hours or incomplete course work. Sault College will not be responsible for incomplete hours or outcomes that are not achieved or any other academic requirement not met as of the result of tuition default. Students are encouraged to communicate with Financial Services with regard to the status of their tuition prior to this deadline to ensure that their financial status does not interfere with academic progress.