


SAULT COLLEGE OF APPLIED ARTS & TECHNOLOGY
SAULT STE. MARIE, ONTARIO

COURSE OUTLINE

Course Title: SECRETARIAL ACCOUNTING
Code No.: ACC 103
Program: SECRETARIAL
Semester: WINTER
Date: DECEMBER, 1983
Author: J. MITCHELL

New: X Revision: _____

APPROVED:


Chairperson

82-12-12
Date

CALENDAR DESCRIPTION

SECRETARIAL ACCOUNTING
COURSE NAME

ACC 103
COURSE NUMBER

PHILOSOPHY/GOALS:

1. Students will understand the purposes of accounting.
2. Students will understand the basic accounting statements and their purposes.
3. Students will understand and be able to work with the basic books and records used in both service and merchandising businesses.
4. Students will become familiar with the "Accounting Cycle".

METHOD OF ASSESSMENT (GRADING METHOD):

During the semester students will write 4 one-period tests. Each test will represent 20% of the final grade. There will be no re-write of these tests.

During the semester, students will complete several Accounting Projects and Assignments which will represent a total of 20% of the final grade.

At the conclusion of the semester, a 2-hour final examination will be held. This examination will be for students that have failed or missed one or more of the regular term tests provided all projects and assignments were completed on time. The mark on this examination will be used in place of the failed/missed test.

GRADES will be assigned as follows:

- A 85-100
- B 70-84
- C 60-69
- R under 60

TEXTBOOK(S):

Basic Accounting - D'Amico and Obonsawin

SUPPLIES:

Study Guide and Working Papers

THE COURSE

Part 1 The Basic Accounting Cycle

- the student will demonstrate knowledge of and/or proficiency in:

Week Subject

- | | |
|-------|---|
| 1 & 2 | - Balance Sheet
- Balance Sheet Accounts |
| 3 | - Income Statement
- Income Statement Accounts |
| 4 & 5 | - The Journal and The Ledger
- The Worksheet and Classified Statements |
| 6 | - Closing the books |
| 7 & 8 | - The Basic Accounting Cycle
- Project 1 |

Part 2 Accounting Systems and Procedures

- the student will demonstrate knowledge of and/or proficiency in:

Week Subject

- | | |
|---------|---|
| 9 & 10 | - Subsidiary Ledgers |
| 10 | - The Merchandising Company |
| 11 | - Accounting for Purchases and Sales |
| 12 & 13 | - Cash Receipts, Cash Payments
- Special Journals
- Project 2 |
| 14 & 15 | - Synoptic Journal
- Cash Control |
| 16 & 17 | - Banking |

