

SAULT COLLEGE OF APPLIED ARTS & TECHNOLOGY

SAULT STE. MARIE, ONTARIO

COURSE OUTLINE

Course Outline: ACCOUNTING PRACTICES & PROCEDURES

Code No.: ACC 111

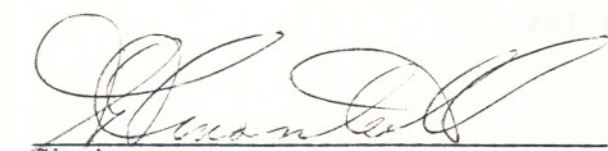
Program: OFFICE PROCEDURES/RETAIL SALES

Semester: TWO

Date: JANUARY, 1987

Author: F. CASE

New: \_\_\_\_\_ Revision: \_\_\_\_\_ X

APPROVED:   
Chairperson

8-7-01-87  
Date

ACCOUNTING PRACTICES & PROCEDURES

ACC 111

---

Course Name

---

Course Number

PHILOSOPHY/GOALS:

Each of the three practice sets in this course supplies its information from source documents; accordingly, the student will work in a relatively realistic work situation.

Also, each of the practice sets contains its own variation of records and procedures. Learning to adapt to these variations will prepare students to more easily adjust to various systems in the real business world.

METHOD OF ASSESSMENT:

Marks on the practice sets will be based on accuracy, neatness, attendance and completion of work on schedule.

Each practice set is worth 33 1/3% of the final grade.

"A" - 85% and over

"B" - 70% - 84%

"C" - 55% - 69%

"R" - under 55% or non-submission of one or more practice sets

The Course:

Practice Set 1 - Processing Source Documents - Standard Bookkeeping  
- Due - February 16th

Practice Set 2 - Processing Source Documents - Synoptic Journal  
- Due - March 27th

Practice Set 3 - Vouchers  
- Due - May 1st