

SAULT COLLEGE OF APPLIED ARTS & TECHNOLOGY

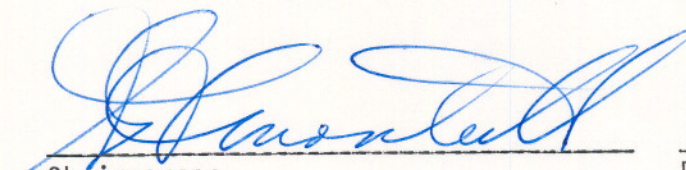
SAULT STE. MARIE, ONTARIO

COURSE OUTLINE

Course Title: ACCT. PROCED. & APPLIC.
Code No.: ACC. 118
Program: BUSINESS
Semester: WINTER
Date: JANUARY 1990
Author: JOHN W. MITCHELL

New: X Revision: _____

APPROVED:


Chairperson

90-02-06
Date

PHILOSOPHY/GOALS

1. Students will understand and be able to work with Special Journals.
2. Students will understand and be able to work with Payroll Records and Accounts.
3. Students will understand and be able to work Fixed Assets and Depreciation.
4. Students will understand and be able to work with an Inventory System.
5. Students will understand and be able to work with the Voucher System and Petty Cash System.

METHOD OF ASSESSMENT (GRADING METHOD):

Regular Term Tests	3 @ 25 marks	75 marks
Assignments		25 marks
Final Test*		25 marks

*Final test to be written by students failing/missing one of the regular term tests, provided all assignments have been submitted and the student has attended classes regularly. This final test mark is to replace the failed/missed term test.

GRADING:

A+	95-100	Consistently Outstanding
A	80-94	Outstanding Achievement
B	70-79	Consistently Above Average Achievement
C	55-69	Satisfactory or Acceptable Achievement
R	under 55	Repeat - The student must repeat the Course.

PREREQUISITE:

ACC100/ACC106

Accounting Procedures and Applications
Course Outline
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SPECIFIC OBJECTIVES:

- Chapter 20 - Special Journals - Purchases & Cash Payments
- Chapter 21 - Special Journals - Sales & Cash Cash Receipts
- Chapter 22 - Payroll Records
- Chapter 23 - Payroll Accounts, Taxes & Reports

TEST 1

PROJECT 1 PAYROLL

- Chapter 24 - Accounting For Uncollectible Accounts
- Chapter 25 - Accounting For Fixed Assets & Depreciation
- Chapter 30 - Inventory System

TEST 2

PROJECT 2

- Chapter 28 - Voucher System
- Chapter 29 - Petty Cash System

TEST 3

FINAL TEST