SAULT COLLEGE OF APPLIED ARTS & TECHNOLOGY

SAULT STE. MARIE, ONTARIO, CANADA

COURSE OUTLINE

COURSE TITLE: ACCOUNTING THEORY AND APPLICATION ON
                     THE MICROCOMPUTER

CODE NO.:   TCA4Q0   SEMESTER; _IY_

PROGRAM: OFFICE ADMINISTRATION

DATE: 1994 01 01

PREVIOUS OUTLINE
DATED: 1993 01 01

AUTHOR: SHAWNA DE PLONTY AND SHELLEY BOUSHEAR

                                New: _____   Revision: JL

APPROVED: _____   ^/VJ
          DEAN, SCHOOL OF BUSINESS &   DATE_____
                  HOSPITALITY

IV.   LEARNING ACTIVITIES

ASSIGNMENTS

CHAPTER	STUDY GUIDE	DRILLS	PROBLEMS
1	1	--	
2	2	2-D 1 2-D 2	2-2, **2-3, 2-4, 2-C**
3	3	3-D 1 3-D 2	3-2, **3-M, 3-C**
4	4	4-D 1 4-D 2	4-1, **4-2, 4-C**
5	5	5-D 1 5-D 2	5-1, **5-2, 5-M**
6	6	6-D 1 6-D 2	6-1, 6-2 Reinforcement Activity 1, Part A

TEST C21-1 — Based on Chapters 1 to 6

CHAPTER	STUDY GUIDE	DRILLS	PROBLEMS
7	7	7-D 1 7-D 2	7-1, **7-2, 7-3, 7-C**
8	8	8-D 1 8-D 2	8-1, **8-M, 8-C**
9	9	9-D 1 9-D 2	9-1, 9-C Reinforcement Activity 1, Part B
10	10	10-D **2** 10-D **3**	10-1 **,** 10-2, **10-M**

TEST C21-2 — Based on Chapters 7 to 10

Business Simulation
SAIL AWAY - and Audit Test

ASSIGNMENTS

CHAPTER	STUDY GUIDE	DRILLS	PROBLEMS
13	**13**	13-D **1** 13-D **2**	13-1, **13-M,** 13-C
14	**14**	**14-D 1** **14-D 2** **14-D 3**	**14-1, 14-M**
15	15	15-D 1 15-D 2	15-1, 15-C Reinforcement Activity 2, Part A
16	16	16-D 1 16-D 2	16-1, 16-2, 16-M
17	17	17-D 1 17-D 2 17-D 3	17-1, 17-M, 17-C
18	18	18-D 1 18-D 2 18-D 3	18-1, 18-C Reinforcement Activity 2, Part B

TEST C21-3 — Based on Chapters 13 to 18

CHAPTER	STUDY GUIDE	DRILLS	PROBLEMS
19	19	19-D 1 19-D 2	19-1, 19-3, 19-M
20	20	20-D 1 20-D 2	20-1, 20-3, 20-M

ASSIGNMENTS

CHAPTER	STUDY GUIDE	DRILLS	PROBLEMS
21	21	21-D **1** 21-D **2**	21-2, 21-3, 21-M, 21-C
22	22	22-D **1**	22-1, 22-2, 22-C Reinforcement Activity 3, Part A
29	29	29-D **1** 29-D **2**	29-1, 29-2, 29-C

TEST C21-4 — Based on Chapters 19 to 22 and 29

V.   REQUIRED STUDENT RESOURCES

Schafer-Delbello-Mumford, Century 21 Accounting
Third Canadian Edition. Introductory Course.
Scarborough, Ontario. Nelson Canada. 1991

Schafer-Delbello-Mumford, Century 21 Accounting—
Working Papers and Study Guides Chapters 1-20.
Third Canadian Edition. Introductory Course.
Scarborough, Ontario. Nelson Canada. 1991

Schafer-Delbello-Mumford, Century 21 Accounting—
Working Papers and Study Guides Chapters 21-30.
Third Canadian Edition. Introductory Course.
Scarborough, Ontario. Nelson Canada. 1991

Recommended - calculator

VI.   **METHOD OF EVALUATION**

MID-TERM REPORTING

S   - Satisfactory Progress
U   - Unsatisfactory Progress
R   - Repeat (objectives have not been met)
NR   - Grade not reported to Registrar's Office. This
       grade is issued to facilitate the production of
       a student transcript when faculty, because of
       extenuating circumstances, find it impossible to
       report grades by due dates.

FINAL GRADE REPORTING

A+   90% - 100% - Consistently Outstanding
A   80% - 89% - Outstanding Achievement
B   70% - 79% - Consistently Above Average
C   60% - 69% - Satisfactory
R   Below 60% - Repeat - objectives of this course
     have not been achieved and the course must be
     repeated.

EVALUATION

Accounting Segment:

Assignments, projects, quizzes	= 25%	
Test #1 - Chapters 1 - 6	= 15%	
Test #2 - Chapters 7 - 10	= 20%	
Test #3 - Chapters 13 - 18	= 20%	
Test #4 - Chapters 19 - 22, 29	= 20%	
Total	=100%	= 60%
Lotus 1-2-3 Segment:	=100%	**- 40%**
FINAL GRADE - **ICA400**	=100%	

The final grade in the Accounting and Lotus Sections
will be computed on a 60-40 basis to establish the
final grade in ICA400.

GUIDELINES RE GRADING:

ASSIGNMENTS: 100% completion of all assignments is expected. No extension will be given unless a valid reason is provided in advance.

WARNING: Academic dishonesty will result in a grade of zero (0) on the assignment or test for all parties.

TESTS: If a student is not able to write a test because of illness or a legitimate emergency, that student must contact the teacher prior to the test or as soon as possible and provide an explanation which is acceptable to the teacher. In cases where the student has contacted the teacher and where the reason is not classified as an emergency, i.e. slept in, forgot, etc., the highest achievable grade is a "C". In cases where the students has not contacted the teacher, the student will receive a mark of "0" on that test.

LOTUS PORTION OF ICA400

I.   **PHILPSQPHY/GQALS**

This portion of the ICA400 course provides the student with an opportunity to examine the Lotus 1-2-3 software by a hands-on means of introduction.

II.   **STUDENT PERFORMANCE OBJECTIVES**

Upon successful completion of this course, the student will be able to:

1.   Start Lotus 1-2-3.

2.   Describe a worksheet.

3.   Define a range of cells.

4.   Print a partial or complete worksheet, and cell-formulas .

5.   Build, save, retrieve, format, copy, and print worksheets.

6.   Design macros.

7.   Create a pie chart, line graph, multiple-line graph, scatter graph, simple bar graph, side-by-side bar graph, stack-bar graph, XY graph and assign multiple graphs to the same worksheet.

III.   TOPICS TO BE COVERED

1.   Building a Worksheet.

2.   Formatting and Printing a Worksheet.

3.   Enhancing Your Worksheet.

4.   Building Worksheets with Functions and Macros

5.   Graphics with 1-2-3 and Allways

6.   Sorting and Querying a Worksheet Database.

IV. LEARNING ACTIVITIES REQUIRED RESOURCES

1. BUILDING A WORKSHEET

Upon successful completion of this unit, the student will be able to:

1.1 Start 1-2-3.
1.2 Describe the worksheet.
1.3 Move the cell pointer around the worksheet.
1.4 Enter labels, numbers, and formulas into a worksheet.
1.5 Save a worksheet.
1.6 Print the screen image of the worksheet.
1.7 Correct errors in a worksheet.
1.8 Use the UNDO command.
1.9 Answer questions regarding 1-2-3 using the online help facility.
1.10 Quit 1-2-3.

TEXT - Lotus 1-2-3 - Learning to Use Microcomputer Applications Project 1, pp. L2-L34.

Complete questions and assignments in the Student Assignments 1-12, pp. L34-L43.

2. FORMATTING AJHP PRINTING A WORKSHEET

Upon successful completion of this unit, the student will be able to:

2.1 Retrieve a worksheet from disk.

2.2 Increase the width of the columns in a worksheet.

2.3 Define a range of cells.

2.4 Format a worksheet.

2.5 Enter repeating characters into a cell using the Backslash key.

2.6 Copy one range of cells to another range of cells.

2.7 Add the contents of a range using the SUM function.

2.8 Determine a percentage.

2.9 Print a partial or complete worksheet without window borders.

2.10 Print the cell-formulas version of a worksheet.

2.11 Display the formulas assigned to cells, rather than their numeric results.

Project 2, pp. L44-L82.

Complete questions and assignments in the Student Assignments 1-12, pp. L83-L91.

3. ENHANCING YOUR WORKSHEET

Upon successful completion of
this unit, the student will be
able to:

3.1 Display today's date and
time in a worksheet using the
NOW function.
3.2 Move a group of rows or
columns to another area of the
worksheet.
3.3 Insert and delete rows and
columns.
3.4 Freeze the horizontal and
vertical titles.
3.5 Enter percentage values
using the percent sign (%).
3.6 Copy absolute cell
addresses.
3.7 Employ the pointing method
to enter a range to be summed.
3.8 Print a worksheet in
condensed mode.
3.9 Print selected nonadjacent
columns.
3.10 Answer what-if questions.
3.11 Switch between manual and
automatic recalculation of a
worksheet.
3.12 Change the default
settings.
3.13 Temporarily exit 1-2-3
and return control to DOS.
3.14 Produce presentation-
quality printout using the
add-in program Allways.

Project 3, pp. L92-L142.

Complete Student Assignments
1-12, pp. L93-L152.

4. PUILPINQ A WORKSHEET WITH FUNCTIONS AND MACROS

Upon successful completion of this unit, the student will be able to:

4.1 Assign a name to a range and refer to the range in a formula using the assigned name.

4.2 Apply the elementary statistical functions AVG, COUNT, MAX, MIN, STD, and VAR.

4.3 Determine the monthly payment of a loan using the financial function PMT.

4.4 Enter a series of numbers into a range using the Data Fill command.

4.5 Employ the IF function to enter one value or another in a cell on the basis of a condition.

4.6 Determine the present value of an annuity using the financial function PV.

4.7 Determine the future value of an investment using the financial function FV.

4.8 Build a data table to perform what-if analyses.

4.9 Store keystrokes as a macro and execute the macro.

4.10 Use the learn feature of 1-2-3 to enter macros into the worksheet.

4.11 Write program-like macros to automate your worksheet.

4.12 Divide the screen into multiple windows.

4.13 Protect and unprotect cells.

Project 4, pp. L153-L182.

Complete Student Assignments 1-11, pp. L182-L191.

5. <u>GRAPHING WITH 1-2-3 AND ALLWAYS</u>

Project 5, pp. Ll92-L221.

Complete Student Assignments 1-8, pp. L222-L227

Upon successful completion of this unit, the student will be able to:

5.1 Create a pie chart.
5.2 Create a line graph.
5.3 Create a multiple-line graph.
5.4 Create a scatter graph.
5.5 Create a simple bar graph.
5.6 Create a side-by-side bar graph.
5.7 Create a stack-bar graph.
5.8 Create an XY graph.
5.9 Assign multiple graphs to the same worksheet.
5.10 Dress up a graph by adding titles and legends.
5.11 Save a graph as a PIC file.
5.12 Save a worksheet with the graph settings.
5.13 Print a graph.
5.14 View the current graph and graphs saved on disk.
5.15 Use Allways to place a graph alongside the data in a worksheet.

6. SORTING AND QUERYING A WORKSHEET DATABASE

Project 6, pp. L228-L251.

Complete Student Assignments, 1-9, L251-L256.

Upon successful completion of this unit, the student will be able to:

6.1 Define the terms database, DBMS, field, field name, and record.
6.2 Differentiate between records in ascending and descending sequence.
6.3 Sort a database on the basis of a primary key.
6.4 Sort a database on the basis of both primary and secondary keys.
6.5 Establish criteria for selecting records in a database.
6.6 Find records in a database that match specified criteria.
6.7 Extract records from a database that match specified criteria.
6.8 Apply the database functions to generate information about the database.
6.9 Utilize the lookup functions to select values from a list or a table.
6.10 Search for strings in the worksheet.
6.11 Replace strings in the worksheet.

V.   **REQUIRED STUDENT RESOURCES**

     Shelly, Cashman, Quasney, <u>Lotus 1-2-3. Learning to Use</u>
         <u>Microcomputer Applications</u>. Danvers, Massachusetts.
         South-Western Publishing Company. 1992.

     3 3 1/2" high density disks.

VI. **METHOD OF EVALUATION**

     FINAL GRADE REPORTING
         A+   90% - 100%   Consistently outstanding
         A   80% - 89%   Outstanding Achievement
         B   70% - 79%   Consistently Above Average
         C   60% - 69%   Satisfactory
         R   Below 60%   Repeat - objectives have not been
                            met

     EVALUATION - LOTUS PORTION

         Lotus 1-2-3 Assignments/projects   30%
         Test #1   35%
         Test #2   35%
                                                 100%

     The Lotus assignments and two tests comprise a grade of 40%
     of the final ICA400 grade. The other 60% is derived from
     the Accounting theory portion of the course.

     GUIDELINES RE GRADING:

     ASSIGNMENTS: **100% completion of all assignments is
                    expected. No extension will be given unless
                    a valid reason is provided in <u>advance</u>.**

     WARNING: **Academic dishonesty will result in a grade of zero
                (0) on the assignment or test for all parties.**

TESTS: If a student is not able to write a test because
of illness or a legitimate emergency, that student
must contact the teacher prior to the test or as
soon as possible and provide an explanation which
is acceptable to the teacher. In cases where the
student has contacted the teacher and where the
reason is not classified as an emergency, i.e.
slept in, forgot, etc., the highest achievable
grade is a "C. In cases where the students has
not contacted the teacher, the student will
receive a mark of "0" on that test.