

SAULT COLLEGE OF APPLIED ARTS & TECHNOLOGY

SAULT STE. MARIE, ONTARIO

COURSE OUTLINE

Course Outline: ACCOUNTING SIMULATION

Code No.: ACC234

Program: ACCOUNTING

Semester: FOUR

Date: JANUARY 1999

Previous Outline

Date: JANUARY 1998

Author: J. MITCHELL

APPROVED:   
Dean, School of Business and Hospitality

98 11 26  
Date

Total Credits: 3

Prerequisite(s): ACC107, ACC108

Length of Course: 1 HOUR/WEEK FOR 16 WEEKS

**I. COURSE DESCRIPTION:**

This course is designed to allow the accounting major the opportunity to apply Accounting principles and techniques in a simulated business environment using the resources available in the computer labs and the faculty.

**II. LEARNING OUTCOMES AND ELEMENTS OF THE PERFORMANCE:**

Upon successful completion of this course the student will:

1) Complete the entire accounting cycle for a merchandising concern using a computerized accounting package, including conversion from a manual system, and be prepared to interpret the results of the case study from the completed financial statements.

**ELEMENTS OF THE PERFORMANCE:**

- set up company files for GL; AR; AP; Payroll
- perform the steps in the accounting cycle to the completion of the financial statements
- interpret the results for management purposes

This learning outcome will constitute the course's grade.

**III. TOPICS TO BE COVERED:**

1. Completion of an assigned case study.
2. **ALTERNATIVE :**

The purpose of this course is to expose the student to work which is likely to be encountered in the business environment. Should the student wish to obtain the experience in an actual business setting, which in the opinion of the faculty is of sufficient depth to meet the objectives of this course and will add value to the community, i.e. a voluntary placement in a "not for profit organization", the student may opt for this. In this case the student would need to obtain an approval for the placement and write a report at the end of the semester detailing the experience obtained. The case study would not be necessary for those choosing this alternative.

**IV. REQUIRED RESOURCE/TEXT/MATERIALS:**

Case study: To be assigned

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

Regular grades are not assigned in this course. A satisfactory performance (S) or unsatisfactory performance (U) will be the grade assigned at the conclusion of the course. Students are required to complete and submit the case study for evaluation in order to fulfill the requirements of the course.

**VI. SPECIAL NOTES:**Special Needs

If you are a student with special needs (e.g. physical limitations, visual impairments, hearing impairments, learning disabilities), you are encouraged to discuss required accommodations with the professor and/or contact the Special Needs Office, Room E2104, Ext. 493, 717, 491, so that support services can be arranged for you.

Plagiarism

Students should refer to the definition of "academic dishonesty" in the "Statement of Student Rights and Responsibilities."

Students who engage in "academic dishonesty" will receive an automatic failure for that submission and/or such other penalty, up to and including expulsion from the course, as may be decided by the professor.

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 post-secondary institutions.

Substitute Course Information: available at Registrar's Office.

The Professor reserves the right to modify the course as deemed necessary.