

OA109A Computerized Accounting I

2 Credits, 16 weeks, 4 hours

Students will be introduced to the most commonly utilized accounting software in small business. Students will work with the accounting records of several different small businesses organized as sole proprietorships and partnerships. Current payroll legislation will also be covered.

Prerequisite: OA108 Introductory Accounting I

Instructor

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Office hours

Tuesday	10:00 a.m. - 11:00 a.m.
Wednesday	10:00 a.m. - 12:00 p.m.
Thursday	1:00 p.m. - 2:00 p.m.
Friday	9:00 a.m. - 10:00 a.m.

Required Resources

Sage 50 Accounting 2013, M. Purbhoo, ISBN 978-0-13-340125-7

USB storage device

Three-ring binder with dividers

Course Outcomes

1. Know the differences between manual and computerized accounting.
2. Understand automated principles and practices for the general ledger, accounts payable, accounts receivable and payroll.
3. Apply manual accounting concepts and principles to an automated system for a general ledger, accounts payable, accounts receivable and payroll.
4. Learn the importance of following instructions.
5. Produce required output within a given time period.
6. Understand the terms relevant to the federal Goods and Services Tax.
7. Understand the different methods of accounting for the GST.
8. Understand how to file for remittance or refund.
9. Complete adjusting and closing entries for end of fiscal period work.
10. Print all financial statements and reports.

Evaluation

Audits	30%
Quizzes	30%
Logbook	10%
Final Exam	30%
Total	100%

The minimum standard for progression is C- (60%); a minimum pass is D (50%).

Descriptor	Alpha Grade	4.0 Scale	Percent
Excellent	A+	4.0	> 98.9
	A	4.0	95 – 98.9
	A-	3.7	90 – 94.9
Good	B+	3.3	85 – 89.9
	B	3.0	80 – 84.9
	B-	2.7	75 – 79.9
Satisfactory Progression	C+	2.3	70 – 74.9
	C	2.0	65 – 69.9
	C-	1.7	60 – 64.9
Poor	D+	1.3	55 – 59.9
Min Pass	D	1.0	50 – 54.9
Failure	F	0.0	< 50

Performance Requirements

Student Responsibilities – It is the responsibility of each student to be prepared for all classes. Students who miss a class (or classes) are responsible for the material covered in those classes and for ensuring that they are prepared for the next class.

Assignment Policy – Assignments are due at the beginning of class on the scheduled assignment due date. Regular audits are based on assignments and can be submitted on the due date only. Late assignments can be submitted in the student logbook for partial marks.

Student Logbook – Each student is required to maintain a copy of all the rough working papers and printed reports that they complete during this course in a logbook. The logbook accounts for 10% of the overall mark. Keeping a logbook is a security procedure practiced by most data entry personnel. The main reason for keeping a logbook is to have a hard-copy record of all work in case of computer failure or file corruption. Students should place all their working papers and printed reports in proper order into a three-ring binder, each company separated by a divider. At the end of the course this logbook will be submitted to your instructor.

Academic Misconduct – Students are considered to be responsible adults and should adhere to principles of intellectual integrity. Intellectual dishonesty may take many forms, such as

1. **Cheating on Tests and Examinations:** Copying the work of others; or the use, or attempted use, of unauthorized notes, information, materials, study aids, or devices in any academic exercise or activity.
2. **Plagiarism:** The use or submission of another's words, ideas, results, work, or processes without providing appropriate credit (i.e., Documentation).
3. **Multiple Submissions:** Submitting the same material for credit in two courses, without permission of the instructor(s).
4. **Improper Collaboration:** Inappropriate sharing of work on an assignment that was intended as an individual assignment, or when students work together in groups beyond the degree of permissible collaboration set out by the instructor.

Penalties for academic offences may range from a verbal reprimand to dismissal from the College.

Proposed Agenda

*Agenda is subject to change.

Computerized Accounting OA109A/B IMPORTANT DATES 2014		
Week	Date	
1	Jan 6	Intro to course. Start data file. GST, HST and PST
2	Jan 13	Quiz & Intro to Muriel's Murals (General Ledger)
3	Jan 20	Audit 1 Due (Muriel's Murals) Intro to Toss for Tots (G/L)
4	Jan 27	Audit 2 Due (Toss for Tots) Intro to Chai Tea Room (A/P)
5	Feb 3	
6	Feb 10	Audit 3 Due (Chai Tea) Intro to Phoebe's Photo (A/R)
7	Feb 17	Audit 4 Due (Phoebe's Photo) Intro to Air Care Services
8	February 24 - 28 Reading Week - No Classes	
9	Mar 3	
10	Mar 10	Audit 5 Due (Air Care) Intro to Helena's Academy (PR)
11	Mar 17	Audit 6 Due (Helena) Intro to Limelight Laundry (PR)
12	Mar 24	Audit 7 Due (Limelight) Intro to Flabuleless Fitness (Inv)
13	Mar 31	Audit 8 Due (Flabuleless Fitness) Intro to Tesses Tresses (Bank)
14	Apr 7	Audit 9 Due (Tesses Tresses)
15	Apr 14	Review for FINAL EXAM
	TBA	Final Exam