

OA109B 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

Joanne Hlina
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Office hours

Tuesday	1:00 p.m. – 2:00 p.m.
Wednesday	10:00 a.m. – 11:00 a.m. 2:00 p.m. – 3:00 p.m.
Friday	9:00 a.m. – 10:00 a.m. 12:00 p.m. – 1:00 p.m.

Required Resources

Sage Simply Accounting Premium 2012, M. Purbhoo, ISBN 978-0-13-295173-9

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 a 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	55%
Quizzes	10%
Logbook	15%
Final Exam	20%
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	C+	2.3	70 - 74.9
	C	2.0	65 - 69.9
Progression	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 15% 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

Computerized Accounting OA109B IMPORTANT DATES 2013	
Date	TOPICS/Audit Assignments
Tuesday, January 8 Thursday, January 10	Intro to course and IFRS GST, HST and PST
Tuesday, January 15 Thursday, January 17	Quiz & Intro to Muriel's Murals (General Ledger) Student Success Day
Tuesday, January 22 Thursday, January 24	Audit 1: Muriel's Murals & Intro to Toss for Tots (General Ledger)
Tuesday, January 29 Thursday, January 31	Audit 2: Toss for Tots & Intro to Chai Tea Room (Accounts Payable)
Tuesday, February 5 Thursday, February 7	Audit 3: Chai Tea Room & Intro to Air Care Services (Accounts Receivable)
Tuesday, February 12 Thursday, February 14	Audit 4: Air Care Services & Intro to Dorfmann Design
Tuesday, February 19 Thursday, February 21	
Monday, February 25 - Friday, March 1 Reading Week - No Classes	
Tuesday, March 5 Thursday, March 7	Audit 5: Dorfmann Design & Review Quiz & Intro to Lime Light Laundry (Payroll)
Tuesday, March 12 Thursday, March 14	
Tuesday, March 19 Thursday, March 21	Audit 6: Lime Light Laundry & Intro to Adrienne Aesthetics
Tuesday, March 26 Thursday, March 28	Audit 7: Adrienne Aesthetics & intro to Tesses Tresses
Tuesday, April 2 Thursday, April 4	
Tuesday, April 8 Thursday, April 10	Audit 8: Tesses Tresses
Tuesday, April 16 Thursday, April 18	Review for FINAL EXAM
TBA	Final Exam

Agenda is subject to change.

Authorization

This course outline has been reviewed and approved by the Program Chair.

Joanne Hlina, Instructor

Gina Langager, Chair

Date Authorized

Guy Harmer, Dean

Date Authorized

Signed copies to be delivered to:

Instructor
Registrar's Office