



School of Business and Creative Design

Business & Business Administration Department

Course Outline – Spring 2014

Course Code: ACC 3403

Course Title: Computerized Accounting Systems I

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Date: August 2011

Revised By: Noelle Nelson

Date: December 2013

Approved By: Yvonne Clarke, Associate Dean

Prerequisite: ACC 1004, ITS 1043

Corequisite: None

Prerequisite for: None

1. Course Description

This course utilizes the Simply Accounting for Windows computer-based accounting software to illustrate the practical uses of computers in a financial accounting setting. You will create files, set up historical data, record entries in journals and ledgers and prepare reports. This course is designed to provide the student with an opportunity to apply the practical and theoretical accounting concepts learned in previous and concurrent accounting courses to a computerized accounting system.

This course is recognized for credit with the Certified General Accountants Association of Ontario, leading to the designation C.G.A.

2. General Education and Essential Employability Skills

This course provides the following provincial Essential Employability Skills:

- #1: Communication
- #2: Numeracy
- #3: Critical Thinking and Problem Solving
- #4: Information Management
- #6: Personal

Is this course approved as a General Education course?

☒

No

☐

Yes

Students should refer to their program's restricted General Education courses for final determination.

3. Learning Outcomes

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

1. Understand the value to a business of using computerized accounting software.
2. Complete transactions and processes for a business using computerized software.
3. Prepare financial statements and reports for a business using computerized software.
4. Complete the conversion of a business from a manual accounting system to a computerized accounting system.

4. Course Objectives

(The number in brackets at the end of each objective refers to the learning outcome from section 3.)

		<i>Learning Outcome Reference Number</i>
Unit 1		
1.1	Access, enter, save and backup data files for the Simply Accounting for Windows computerized system.	1, 2
1.2	Understand the different methods of calculating federal GST and various provincial PST and HST where applicable in Canada.	2
1.3	Open and create accounts – enter, edit, store and post transactions for sales, purchases, receipts and payments in a general journal.	2
1.4	To successfully complete an assignment for a small organization using the General module of the Simply Accounting for Windows computerized software.	4
1.5	Open and create accounts – enter, edit, store and post transactions including purchases and payments using the Payables and Receivables modules of Simply.	2
1.6	Display and print financial statements and other reports.	3
1.7	To successfully complete an assignment for a small business using the General, Receivables and Payables Ledger modules of the Simply Accounting for Windows computerized system.	4
Unit 2		
2.1	Open and create accounts – enter, edit, store and post transactions including payroll and sales and purchases of inventory using the Payroll and Inventory modules of Simply.	2
2.2	Display and print financial statements and the various reports required for topics such as payroll and inventory as well as material learned in previous units.	3

Unit 3

3.1	Place and fill supplier orders and quotes including prepayments.	2
3.2	Enter and fill sales orders and quotes including deposits.	2
3.3	Enter sales and receipts of foreign customers as well as purchases and payments for foreign suppliers.	2
3.4	Open and create accounts – enter, edit, store and post transactions for Budgets.	2
3.5	Display and print financial statements and the various reports required for topics such as budgets as well as material learned in previous units.	3
3.6	To successfully complete an assignment for a merchandising organization using the General, Payables, Receivables, Payroll and Inventory modules of Simply.	4

5. Resources and Supplies

a. Required

Textbooks:

Purbhoo, M., Using Simply Accounting by Sage Premium 2012, Pearson Education Canada Inc.

Other:

A USB Storage Device and a three ring binder for notes.

Print credits.

b. Supplemental

None.

6. Methodology

This course will consist mainly of “Hand’s On” self-paced text instruction and lecture material designed to introduce students to computerized accounting systems. Some review of previously studied accounting concepts may be necessary.

7. Student Evaluation

A grade of D is the passing grade for this course. Some programs, however, may require a higher grade to progress through or graduate from the program. Students should check the program requirements for their particular program.

The following elements will determine the student's final grade:

Test 1	10%
Assignment 1	5%
Test 2	20%
Assignment 2	15%
Test 3	30%
Assignment 3	20%
Total	100%

Tests: All tests and examinations will be written on the scheduled day at the arranged time. If, for extenuating circumstances (which in most cases will only be for documented medical related absences), you will be unable to write, you must contact the professor PRIOR to the test for consideration of alternate arrangements. In most cases, the make-up test will be written during exam week. If you cannot reach the professor, you must leave a message with the program secretary at ext. #2433. During testing time, NO electronic devices of any sort will be permitted unless previously discussed and/or approved by the professor.

Assignments: Assignments must be submitted by the specified due date. Assignments must consist of the student's own work. There will be NO additional and/or make-up assignments granted at any point during the course.

The round off mathematical principle will be used. Percentages are converted to letter grades and grade points as follows:

Mark (%)	Grade	Grade Point	Mark	Grade	Grade Point
94-100	A+	4.0	67-69	C+	2.3
87-93	A	3.7	63-66	C	2.0
80-86	A-	3.5	60-62	C-	1.7
77-79	B+	3.2	50-59	D	1.0
73-76	B	3.0	0-49	F	0.0
70-72	B-	2.7			

8. Academic Integrity

Lambton College is committed to high ethical standards in all academic activities within the College, including research, reporting and learning assessment (e.g. tests, lab reports, essays).

The cornerstone of academic integrity and professional reputation is principled conduct. All scholastic and academic activity must be free of all forms of academic dishonesty, including copying, plagiarism and cheating.

Lambton College will not tolerate any academic dishonesty, a position reflected in Lambton College policy. Students should make themselves familiar with the Students Rights and Responsibilities Policy, located on the MyLambton website for

details concerning academic dishonesty and the penalties for dishonesty and unethical conduct.

Questions regarding this policy, or requests for additional clarification, should be directed to the [Lambton College Centre for Academic Integrity](#)

9. Related Items

Students with Disabilities

If you are a student with a disability please identify your needs to the professor and/or the Accessibility Centre so that support services can be arranged for you. You can do this by making an appointment at the SSD, Room L103 ext.3427 or by arranging a personal interview with the professor to discuss your needs.

Student Rights and Responsibility Policy

Acceptable behaviour in class is established by the instructor and is expected by all students. Any form of harassment or violence will not be tolerated. Action will be taken as outlined in Lambton College policy.

Cheating and plagiarism are serious academic offences subject to disciplinary action. It is the student's responsibility to be aware of the cheating policy as described in the Lambton College Student Rights and Responsibilities policy. For further information on all of these policies, links may be found on the Lambton College website.

Prior Learning Assessment Statement

This course is eligible for Prior Learning Assessment

☒ **Yes** ☐ **No**

If yes has been selected, you may choose to contact the Counselling Department for advice on Prior Learning Assessment.

Date of Withdrawal without Academic Penalty

Please consult the Academic Regulations and Registrar's published dates.

Waiver of Responsibility

Every attempt has been made to ensure the accuracy of this information as of the date of publication. The content may be modified, without notice, as deemed appropriate by the College.

Note: It is the student's responsibility to retain course outlines for possible future use to support applications for transfer of credit to other educational institutions.