



## DEPARTMENT OF BUSINESS AND OFFICE ADMINISTRATION

### COURSE OUTLINE – WINTER 2017

#### BA2500 A3: COMPUTER APPLICATIONS FOR ACCOUNTING – 3 (3-0-2) 75 HOURS

**INSTRUCTOR:** Doris Hoveland      **PHONE:** (780) 539-2824  
**OFFICE:** E309      **E-MAIL:** [dhoveland@gprc.ab.ca](mailto:dhoveland@gprc.ab.ca)  
**OFFICE HOURS:** Tuesday & Thursday 1:00-2:30 or by appointment

#### CALENDAR DESCRIPTION:

Building on the theory and skills developed in BA1110 and BA1150, this course explores software used for financial accounting. Practical experience with accounting and tax software packages will familiarize the student with current programs and their capabilities. A review of relational database management systems will reveal the technology behind the most widely used accounting applications. A brief look at XML will introduce newly emerging accounting technologies.

#### PREREQUISITE(S)/COREQUISITE:

BA1110 and BA1150 or consent of instructor. Note: Credit may not be granted for both BA2500 and BA2550.

#### REQUIRED TEXT/RESOURCE MATERIALS:

Purbhoo, M. (2017). *Using Sage 50 Accounting 2016*. Toronto: Pearson Canada Inc.

#### DELIVERY MODE(S):

This is a 3 credit course with 3 lecture and 2 lab hours per week. Course material and assignments will be discussed and completed during class time.

#### COURSE OBJECTIVES:

- To recognize the capabilities and benefits of a computerized accounting system
- To understand how database and spreadsheet software is used for accounting purposes

#### LEARNING OUTCOMES:

Upon completion of the course, students should be able to:

- Plan and design an accounting system for a small business
- Prepare a conversion procedure from manual records
- Understand the objectives of a computerized accounting system
- Create company files and set up company accounts
- Assign appropriate account numbers and account classes
- Choose and enter appropriate settings for all ledgers
- Create supplier, customer, employee and inventory records
- Enter historical data and account balances in all ledgers
- Enter accounting transactions from realistic source documents

## TRANSFERABILITY:

University of Calgary

**\*Warning:** Although we strive to make the transferability information in this document up-to-date and accurate, **the student has the final responsibility for ensuring the transferability of this course to Alberta Colleges and Universities.** Please consult the Alberta Transfer Guide for more information. You may check to ensure the transferability of this course at Alberta Transfer Guide main page <http://www.transferralberta.ca> or, if you do not want to navigate through few links, at <http://alis.alberta.ca/ps/tsp/ta/tbi/onlineSearch.html?SearchMode=S&step=2>

**\*\* Grade of D or D+ may not be acceptable for transfer to other post-secondary institutions. Students are cautioned that it is their responsibility to contact the receiving institutions to ensure transferability.**

## EVALUATIONS:

Assignments	70%
Final Project	<u>30%</u>
Total	<u>100%</u>

## GRADING CRITERIA:

Please note that most universities will not accept your course for transfer credit **IF** your grade is **less than C-**.

Alpha Grade	4-point Equivalent	Percentage Guidelines		Alpha Grade	4-point Equivalent	Percentage Guidelines
A+	4.0	90-100		C+	2.3	67-69
A	4.0	85-89		C	2.0	63-66
A-	3.7	80-84		C-	1.7	60-62
B+	3.3	77-79		D+	1.3	55-59
B	3.0	73-76		D	1.0	50-54
B-	2.7	70-72		F	0.0	00-49

## **COURSE SCHEDULE/TENTATIVE TIMELINE:**

<b>Week</b>	<b>Topic</b>	<b>Required Reading</b>
1 Jan 5	Introduction to Sage 50 & GST General Journal	Chapter 1 & 2 Chapter 3
2 Jan 10	General Ledger Setup	Chapter 4
3 Jan 17	Accounts Payable	Chapter 5
4 Jan 24	Accounts Receivable	Chapter 6
5 Jan 31	Receivables & Payables Setup	Chapter 7
6 Feb 7	Payroll Journal Payroll Ledger Setup	Chapter 8 Chapter 9
7 Feb 14	Inventory Transactions	Chapter 10
8 Feb 21	Reading Week	
9 Feb 28	Orders, Quotes & Deposits	Chapter 11
10 Mar 7	Currencies, Remittances & Accountant's Copy	Chapter 12
11 Mar 14	Allocations & Electronic Payments	Chapter 13
12 Mar 21	Budgeting	Chapter 14
13 Mar 28	Reconciliation & Deposits	Chapter 15
14 Apr 4	Payroll & Inventory Setup	Chapter 16
15 Apr 11	Final Project	

## **STUDENT RESPONSIBILITIES:**

### **Professionalism:**

- Students are expected to arrive on time with the required textbook and remain for the duration of scheduled classes and related activities.
- In the event of an absence, it is the student's responsibility to acquire the material missed and to complete the assigned homework.
- Cell phones are not to be used in class for any purpose. In the rare instance where a student may be expecting an important phone call, please inform the instructor. The use of cell phones during lectures is unprofessional and distracting.

### **Assignments:**

- Assignments must be submitted by the due date. Late submissions, if accepted, will be assessed a penalty of 10%.

## **STATEMENT ON PLAGIARISM AND CHEATING:**

Cheating and plagiarism will not be tolerated and there will be penalties. For a more precise definition of plagiarism and its consequences, refer to the Student Conduct section of the College Admission Guide at <http://www.gprc.ab.ca/programs/calendar/> or the College Policy on Student Misconduct: Plagiarism and Cheating at <http://www.gprc.ab.ca/about/administration/policies/>

**\*\*Note:** all Academic and Administrative policies are available on the same page.