



Business Administration

Course Number:	BUAD 236
Course Title:	ACCOUNTING COMPUTER APPLICATIONS
Credits:	3
Calendar Description:	This course provides an in-depth study of accounting software with application to general ledger, receivables, payables, inventory, payroll, and special projects.
Semester and Year:	Fall 2015
Prerequisite(s):	BUAD 111 or 131,128
Corequisite(s):	No
Prerequisite to:	No
Final Exam:	Yes
Hours per week:	3
Graduation Requirement:	Diploma, Accounting Option – Elective
Substitutable Courses:	No
Transfer Credit:	
Special Notes:	
Originally Developed:	August 2011
EDCO Approval:	
Chair's Approval:	Signature

Professors

Name	Phone number	Office	Email
Dean Warner	762-5445 #4958	Kelowna: C132	dwarner@okanagan.bc.ca

Learning Outcomes

Upon completion of this course students will be able to

- recognize the linkages between a manual accounting system and a computerized accounting system.
- explain the modularized structure of a computerized accounting environment.
- develop a computerized set of books and records for a small business.
- analyze the source documents of a small business and prepare the computer accounting entries.
- perform a bank reconciliation and year end adjusting entries of a small business.
- ladder the knowledge gained in one computer accounting software to other similar software.
- explain the purpose of audit software and working papers.
- perform basic tasks in audit software that would be used by an accountant to create working papers and year-end financial statements.

Course Objectives

This course will cover the following content:

Accounting Software – QuickBooks and Sage 50

- Tailoring a chart of accounts to a business situation
- General journal
- Receivables module
- Payables module
- Bank reconciliation
- Other features
- Payroll module

Audit Software - CaseWare

- Initial setup and mapping of accounts
- Importing data from bookkeeping programs
- Adjusting entries and trial balance
- Working paper setup
- Overview of financial statements setup

Evaluation Procedure

Assignments	30%
Mid-term Exam	35%
Final Exam	35%
Total	100%

Notes**Lab Attendance**

This course is scheduled as a 3-hour lab course with no lecture or seminar time. Primary instruction will take place in the computer lab during the 3 hours scheduled per week. Students are expected to attend both assigned lab periods each week.

Homework assignments may have to be completed outside of assigned lab hours, if necessary, using college lab computers that have the required accounting software.

Required Texts/Resources

Blue Ribbon Carpets, An Accounting Simulation, by Carol Zwicker, Version 6 (2014), Blue Sky Publishing.

Course Schedule

Date		Topic
Week of:		Tues. Sept 8 College-wide Orientation Day Wed. Sept 9 Classes begin Mon. Oct 12 Thanksgiving Day – no classes Wed. Nov 11 Remembrance Day – no classes Thur. Dec 10 Last day of regularly scheduled classes
Sept	7	Introduction to Accounting Information Systems and Accounting Simulation Materials and Manual Transaction Processing
	14	Manual Transaction Processing, Bank Reconciliation
	21	Introduction to QuickBooks QuickBooks Accounting – Create a new company, Chart of Accounts, Inventory Purchases
	28	QuickBooks Accounting – Other Purchases, Accounts Payable, Cheques
Oct	5	QuickBooks Accounting – Accounts Receivable, Deposits
	12	QuickBooks Accounting – Employees, Payroll, Petty Cash, Inventory Adjustments, Bank Reconciliation
	19	QuickBooks Accounting – Month End Adjustments and Financial Statements
	26	Mid-term Exam Sage 50 – Create a new company, Chart of Accounts
Nov	2	Sage 50 – Sales Taxes, Inventory, Purchases, Accounts Payable
	9	Sage 50 – Accounts Receivable and Deposits, Employees, Payroll,
	16	Sage 50 – Inventory Adjustments, Bank Reconciliation
	23	Sage 50 - Month End Adjustments and Financial Statements CaseWare - Setup, Importing, Mapping
	30	CaseWare – Adjusting Entries, Working papers
Dec	7	CaseWare – CaseView Financial Statements
Dec	12 - 22	Final Exam Period

SKILLS ACROSS THE BUSINESS CURRICULUM

The Okanagan School of Business promotes core skills across the curriculum. These skills include reading, written and oral communications, computers, small business, and academic standards of ethics, honesty and integrity.

STUDENT CONDUCT AND ACADEMIC HONESTY

What is the Disruption of Instructional Activities?

At Okanagan College (OC), disruption of instructional activities includes student “conduct which interferes with examinations, lectures, seminars, tutorials, group meetings, other related activities, and with students using the study facilities of OC”, as well as conduct that leads to property damage, assault, discrimination, harassment and fraud. Penalties for disruption of instructional activities include a range of sanctions from a warning and/or a failing grade on an assignment, examination or course to suspension from OC.

What is Cheating?

“Cheating includes but is not limited to dishonest or attempted dishonest conduct during tests or examinations in which the use is made of books, notes, diagrams or other aids excluding those authorized by the examiner. It includes communicating with others for the purpose of obtaining information, copying from the work of others and purposely exposing or conveying information to other students who are taking the test or examination.”

Students must submit independently written work. Students may not write joint or collaborative assignments with other students unless the instructor approves it in advance as a group/team project. Students who share their work with other students are equally involved in cheating.

What is Plagiarism?

Plagiarism is defined as “the presentation of another person’s work or ideas without proper or complete acknowledgement.” It is the serious academic offence of reproducing someone else’s work, including words, ideas and media, without permission for course credit towards a certificate, diploma, degree and/or professional designation. The defining characteristic is that the work is not yours.

“Intentional plagiarism is the deliberate presentation of another’s work or ideas as one’s own.” Intentional plagiarism can be a copy of material from a journal article, a book chapter, data from the Internet, another student, work submitted for credit in another course or from other sources.

“Unintentional plagiarism is the inadvertent presentation of another’s work or ideas without proper acknowledgement because of poor or inadequate practices. Unintentional plagiarism is a failure of scholarship; intentional plagiarism is an act of deceit.”

What are the Students’ Responsibilities to Avoid Plagiarism?

Students have a responsibility to read the OC Plagiarism Policy and Procedures outlined in the OC calendar, which is available in online format www.okanagan.bc.ca. Students must acknowledge the sources of information used on all their assignments. This usually involves putting the authors’ name and the year of publication in parentheses after the sentence in which you used the material, then at the end of your paper, writing out the complete references in a Reference section.

“Students are responsible for learning and applying the proper scholarly practices for acknowledging the work and ideas of others. Students who are unsure of what constitutes plagiarism should refer to the UBC publication “*Plagiarism Avoided; Taking Responsibility for your Work*”. This guide is available in OC bookstores and libraries.

Students are expected to understand research and writing techniques and documentation styles. The Okanagan School of Business requires the use of the APA or MLA style, but suggests that students cite references using the APA guidelines (see Publication Manual of the American Psychological Association, 6th edition (2009). A copy of the APA manual is available in the reference section and also available for circulation from OC libraries. The library website has access to these two major citing styles.

What are the Penalties for Plagiarism and Cheating?

The Okanagan School of Business does not tolerate plagiarism or cheating. All professors actively check for plagiarism and cheating and the Okanagan School of Business subscribes to an electronic plagiarism detection service. All incidents of plagiarism or cheating are reported and result in a formal letter of reprimand outlining the nature of the infraction, the evidence and the penalty. The Dean of the Okanagan School of Business and the Registrar record and monitor all instances of plagiarism and cheating. Penalties for plagiarism and cheating reflect the seriousness and circumstances of the offence and the range of penalties includes suspension from OC.