



# Business Administration

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|-------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Course Number:          | <b>BUAD 236</b>                                                                                                                                                                                                      |
| Course Title:           | <b>ACCOUNTING COMPUTER APPLICATIONS</b>                                                                                                                                                                              |
| Credits:                | 3                                                                                                                                                                                                                    |
| Calendar Description:   | This course provides practical in-depth study, applying concepts to accounting software including sales, purchases, inventory, payroll, bank reconciliations, year-end file preparation and the use of tax software. |
| Semester and Year:      | <b>FALL 2020</b>                                                                                                                                                                                                     |
| Prerequisite(s):        | BUAD 111 and 128                                                                                                                                                                                                     |
| Corequisite(s):         | BUAD 208                                                                                                                                                                                                             |
| Prerequisite to:        | No                                                                                                                                                                                                                   |
| Final Exam:             | Yes                                                                                                                                                                                                                  |
| Hours per week:         | 4                                                                                                                                                                                                                    |
| Graduation Requirement: | Diploma, Accounting Option – Elective                                                                                                                                                                                |
| Substitutable Courses:  | No                                                                                                                                                                                                                   |
| Transfer Credit:        |                                                                                                                                                                                                                      |
| Special Notes:          |                                                                                                                                                                                                                      |
| Originally Developed:   | August 2011                                                                                                                                                                                                          |
| EDCO Approval:          |                                                                                                                                                                                                                      |

Chair's Approval:

A handwritten signature in blue ink, appearing to read "Hempel".

**Professors**

| Name                                           | Phone   | Office  | Email                 |
|------------------------------------------------|---------|---------|-----------------------|
| <b>Course Captain</b><br><i>Mary Ann Knoll</i> | Virtual | Virtual | mknoll@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 computerized entries
- perform periodic accounting functions including a bank reconciliation, year-end adjusting entries and required government filings of a small business utilizing the software
- ladder the knowledge gained in one computer accounting software to other similar software.
- prepare a basic working paper file for the year end of a small business
- prepare the personal tax return of a small business owner

**Course Objectives**

This course will cover the following content including:

**Accounting Software – QuickBooks and Sage 50**

- Tailoring a chart of accounts to a business situation
- Utilize the following within the software:
  - Receivables module
  - Payables module
  - General journal
  - Payroll module
  - Bank reconciliation
  - Other features

**Government filings**

- Prepare the following forms for a business: GST, Payroll remittance, T4, T5

**Working paper Software - CaseWare**

- Initial setup and mapping of accounts
- Importing data from bookkeeping programs
- Completing a compilation engagement working paper file with adjusting entries
- Obtain an overview of financial statements in CaseView

**Tax Software**

- Importing the working paper file to a corporate tax return and complete typical small business adjustments
- Preparing a personal tax return with typical sources of income, deductions, and tax credits

**Evaluation Procedure**

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|----------------------------------------------------------------|------|
| Assignments                                                    | 45%  |
| Exam 1 – QuickBooks                                            | 20%  |
| Exam 2 – Sage 50                                               | 15%  |
| Exam 3 (Scheduled as a final exam) – CaseWare and Tax Software | 20%  |
| Total                                                          | 100% |

**Notes****Online delivery format**

Utilizing online delivery, we will have a combination of synchronous delivery during the regularly scheduled class time, asynchronous videos, and written instruction. Students will require a computer, stable Internet connection, webcam and microphone.

Students will need to be able to access the software for this class. There will be two options for this – students will have the opportunity to download the software to their personal computer provided it is a Windows based environment. Software access will also be provided through the Okanagan College VM network. Students utilizing this option will be reliant on their Internet connection to complete the work.

Homework assignments are based upon completing the ongoing work assigned for the class by pre-determined dates. A missed due date may require students to catch up the previously uncompleted work in order to get full marks on the following assignment. Students should be prepared to spend time outside of the scheduled class time to complete the work.

**Required Texts/Resources**

**BUAD 236 Course pack** - Purchase at campus bookstore, you must have the 2020 version  
**Recommended text** - Accounting Principles Volume 1, Eighth Canadian Edition, Weygandt, Kieso, Wiley 2019. Recommended readings will be drawn from this text for the first portion of the course to ensure students have a sound basis of introductory accounting principles.

## Course Schedule

| Date                    |      | Topic                                                                                                                                                                             |
|-------------------------|------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>2020<br/>week of</b> |      | Wednesday, September 9 – First Day of Classes<br>Monday, October 12 – Statutory Holiday<br>Monday, November 11 – Statutory Holiday                                                |
| Sept                    | 9    | Introduction to Accounting Information Systems and Course Pack<br>QuickBooks, Create a new company, Chart of Accounts                                                             |
|                         | 13   | QuickBooks – Setting up items, Purchases, Payables and Payments Cycle                                                                                                             |
|                         | 20   | QuickBooks – Sales, Receivables and Receipts Cycle, Setting up employees, processing payroll, petty cash and Inventory adjustments                                                |
|                         | 27   | QuickBooks – Credit Card and Bank Reconciliation, Adjusting Entries, Month 2                                                                                                      |
| Oct                     | 4    | QuickBooks – Month 3, GST Return                                                                                                                                                  |
|                         | 11   | Exam 1 - QuickBooks<br>Sage 50 - Create a new company, Chart of Accounts                                                                                                          |
|                         | 18   | Sage 50 – Month 1 – Purchases, Payables and Payments Cycle, Sales, Receivables and Receipts Cycle, Setting up employees, processing payroll, petty cash and Inventory adjustments |
|                         | 25   | Sage 50 – Month 1 – Month end work                                                                                                                                                |
| Nov                     | 1    | Exam 2 – Sage 50<br>An introduction to Power BI                                                                                                                                   |
|                         | 8    | CaseWare –Importing, Mapping, Compilation Working Paper File                                                                                                                      |
|                         | 15   | CaseWare – Compilation Working Paper File, CaseView Financial Statements                                                                                                          |
|                         | 22   | Profile Tax Software – Importing into a Corporate Return, T4's and T5's<br>Profile Tax Software – Personal Tax Returns                                                            |
|                         | 29   | Profile Tax Software – Personal Tax Returns                                                                                                                                       |
| Dec                     | 6    | December 7 <sup>th</sup> is the last day of classes, no class this week                                                                                                           |
| Dec                     | 9-19 | FINAL EXAM Period – Exam 3 CaseWare, CaseView and Tax Software                                                                                                                    |

## **SKILLS ACROSS THE BUSINESS CURRICULUM**

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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**

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### **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](http://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, 7<sup>th</sup> edition (2019)). 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.