



## DEPARTMENT OF BUSINESS AND OFFICE ADMINISTRATION

### COURSE OUTLINE – WINTER 2023

#### BA2500 (A3): Computer Application for Accounting – 3 (3-0-1) 60 Hours for 15 Weeks

Northwestern Polytechnic acknowledges that our campuses are located on Treaty 8 territory, the ancestral and present-day home to many diverse First Nations, Metis, and Inuit people. We are grateful to work, live and learn on the traditional territory of Duncan's First Nation, Horse Lake First Nation and Sturgeon Lake Cree Nation, who are the original caretakers of this land.

We acknowledge the history of this land and we are thankful for the opportunity to walk together in friendship, where we will encourage and promote positive change for present and future generations.

**INSTRUCTOR:** Nicholas Whalen, CPA, MPAcc      **PHONE:** (780) 539-5947  
**OFFICE:** C310      **E-MAIL:** [nwhalen@nwpolytech.ca](mailto:nwhalen@nwpolytech.ca)  
**OFFICE HOURS:** Tuesday & Thursday, 11:00 AM – 12:30 PM 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:

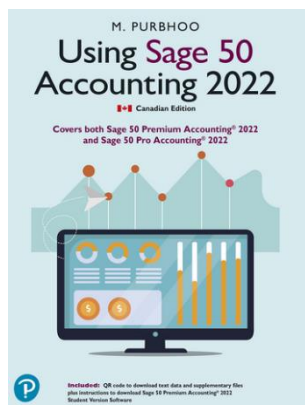
BA1110 & BA1150

#### REQUIRED TEXT/RESOURCE MATERIALS:

##### 1. PRINT TEXT/E-BOOK

Purbhoo, M. (2022). *Using Sage 50 Accounting 2022* (Canadian ed.). North York, Ontario, Canada: Pearson Canada Inc. ISBN: 9780137866229

The above text includes website access to student data files required for all coursework and assignments.



## 2. SOFTWARE & NETWORK REQUIREMENTS

The following software apps and internet capacity are required to participate in online course content: see NWP requirements at <https://www.nwpolytech.ca/doc.php?d=TECHREQ> and Connect requirements at <https://mhedu.force.com/CXG/s/article/McGraw-Hill-System-Requirements-HigherEd>

## 3. MINIMUM DEVICE REQUIREMENTS

A device must meet or exceed the following specifications to participate in online course content at NWP: see NWP requirements at <https://www.nwpolytech.ca/doc.php?d=TECHREQ> and Connect requirements at <https://mhedu.force.com/CXG/s/article/McGraw-Hill-System-Requirements-HigherEd>

## 4. COURSE MANAGEMENT SYSTEM

NWP uses myClass (D2L/Brightspace) online course management system. See the BA1120 course home page for important course information. To access visit <https://myclass.gprc.ab.ca/d2l/home>

### DELIVERY MODE(S):

This type of course will be delivered on campus in a specific location which will be indicated on the student timetable. Students are expected to fully attend in person.

### COURSE OBJECTIVES:

To study the capabilities and benefits of a computerized accounting system using an industry-standard software package. Beginning with a review of the accounting cycle, students will demonstrate the range of accounting processes through the use of computerized accounting software to record transactions from source documents to the development of financial statements and reports.

### LEARNING OUTCOMES:

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

- Outline the accounting cycle.
- Apply accounting principles as they prepare and modify company data files through the use of computerized accounting software.
- Plan and design a computerized accounting system for a small company using computerized accounting software.
- Complete applications using computerized accounting software from source documents.
- Prepare company data files using computerized accounting software from manual company records.
- Inspect the need and significance of implementing computerized accounting software reports with other software packages for reporting purposes.
- Analyze a company and assess the potential of conversion to a computerized accounting system.

### TRANSFERABILITY:

Please consult the Alberta Transfer Guide for more information. You may check to ensure the transferability of this course at the Alberta Transfer Guide main page <http://www.transferalberta.ca>.

**\*\* 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         | 32%         |
| Midterm Examination | 33%         |
| Final Exam          | <u>35%</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                 |

## ASSIGNMENT, QUIZ, TEST, AND EXAM POLICIES

- Assignments must be submitted on the pre-announced due date. Late assignments will not be accepted and will receive a grade of zero. No re-writes will be granted for missed assignments or unsuccessful attempts.
- The midterm examination is tentatively scheduled for **February 15, 2023**. Do not plan activities or trips on these days. Unexcused absences during the examination will earn a grade of zero. For excused absences, the weighting of the test may be transferred to the final exam at the instructor's discretion. No re-writes will be granted for missed exams or unsuccessful attempts.
- Final exams will be written as scheduled by the Registrar's office during the exam period from **April 14 – 24, 2023**. Do not plan activities or trips during this period. Re-writes for the final exam will not be granted, and any unexcused absences will earn a grade of zero.
- Calculators and approved translation devices are the only electronic devices allowed during major tests and the final exam. Cell phone calculators and other electronic devices are not to be used during examinations.

## COURSE SCHEDULE/TENTATIVE TIMELINE:

The course schedule is approximate and may vary slightly at the discretion of the instructor.

| <b>Week Beginning</b>             | <b>Topic</b>   | <b>Required Reading</b>            |
|-----------------------------------|--|------------------------------------|
| January 1                         | Course Outline<br>Getting Started: Introduction to Sage 50, GST, HST, and PST, General Journal | Course Outline<br>Chapters 1, 2, 3 |
| January 8                         | General Ledger Setup   | Chapter 4                          |
| January 15                        | Accounts Payable   | Chapter 5                          |
| January 22                        | Accounts Receivable  | Chapter 6                          |
| January 29                        | Receivables & Payables Setup   | Chapter 7                          |
| February 5                        | Payroll Journal and Payroll Ledger Setup   | Chapters 8 & 9                     |
| <b>February 12</b>                | <b>Midterm &amp; Inventory</b>   | Chapter 10                         |
| <i>February 19 – Winter Break</i> |  |                                    |
| February 26                       | Orders, Quotes, and Deposits   | Chapter 11                         |
| March 5                           | Currencies, Remittances & Accountant's Copy  | Chapter 12                         |
| March 12                          | Allocations and Electronic Payments  | Chapter 13                         |
| March 19                          | Budgeting  | Chapter 14                         |
| March 26                          | Reconciliation & Deposits  | Chapter 15                         |
| April 2                           | Payroll & Inventory Setup  | Chapter 16                         |
| April 9                           | Review   |                                    |
| <b>April 14 - 24</b>              | <b>COMPREHENSIVE FINAL EXAM</b>  | <b>Chapters 1 - 16</b>             |

## **STUDENT RESPONSIBILITIES:**

It is the student's responsibility to read, understand and comply with the Polytechnic's Academic Policies, which are reviewed regularly, updated and posted on the Polytechnic website. If students have any questions regarding these policies, please contact Student Services. Please see the Academic Policy on Student Rights and Responsibilities on the Polytechnic's website at

<https://www.nwpolytech.ca/about/administration/policies/>.

### **Attendance**

Students are expected to attend all scheduled classes, arrive on time, and remain for the duration of the scheduled class. Students may be refused permission to write the final examination on the advice of the instructor. This usually happens when absences are more than six absences (2 weeks), *or* if significant assessments like assignments, quizzes, tests, and/or exam(s) are not completed; see Examination Policy and Debarred from Examinations;

<https://www.nwpolytech.ca/about/administration/policies/fetch.php?ID=37>.

### **Participation**

The expectation for this course is that students read the material and attempt the exercises prior to class. Adopting and adhering to effective learning habits in this course will likely take up a great deal of time so students are encouraged to plan their schedule accordingly. It is difficult for students to catch up once they fall behind schedule.

### **Recording:**

Recording lectures or taking screenshots in class is prohibited unless advance permission is obtained from the instructor and any guest presenter(s). In the event permission is granted, such recordings may only be used for individual study, and may not be reproduced, transferred, distributed, or displayed in any public manner.

### **Email:**

Students may contact the instructor by email or phone. Emails will be answered within two business days outside of stated office hours. Email correspondence to your instructor must be sent from your NWP student email account. Emails should be professionally formatted and include a subject, correct spelling and grammar, and a reference to course material and/or textbook pages, etc. Emails that do not adhere to this format may not be responded to.

## **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 Northwestern Polytechnic Calendar at <https://www.nwpolytech.ca/programs/calendar/> or the Student Rights and Responsibilities policy which can be found at <https://www.nwpolytech.ca/about/administration/policies/index.html>.

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