

GRANDE PRAIRIE REGIONAL COLLEGE
DEPARTMENT OF OFFICE ADMINISTRATION &
COMPUTER SYSTEMS TECHNOLOGY

Course Outline

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w. 94

CT 1235 - Financial Systems II

TEXTS: Online Business Computer Applications; Eliason,
MacMillan Publishing Col, 3rd Edition.

Management Accounting; Horgren, Harrison & Lemon;
Prentice Hall Canada Inc.; 2nd Canadian Edition.

PREREQUISITE: CT 1135 - Financial Systems I

COURSE

DESCRIPTION: This course will develop your ability to analyze and design accounting information systems. Computerized application systems in Accounts Receivable, Accounts Payable, Inventory, Payroll & General Ledger will be covered in the first half of the course. An introduction to the basic concepts of cost and managerial accounting will be covered in the second half.

COURSE

OBJECTIVES: To provide specific basics for the development of an online design by exploring the characteristics of the most common types of business computer applications. Popular computer accounting programs will be used in this regard.

To introduce the student to managerial decision processes and the use of accounting information by the managers of a business.

GRADING:

Midterm Exam	25%	35%
Quizzes, Assignments	35%	30%
Final Exam	40%	35%
	100%	

COURSE CONTENT:

Part I - Business Computer Applications

Eliason Text:

<u>TOPIC</u>	<u>CHAPTER</u>
Concepts & Properties	1 & 2
Systems Design	3
Customer Invoicing	4
Customer Cash Receipts	5
Accounts Receivable	6
Accounts Payable	7
Payroll	9
Order Entry	10
General Ledger	13

Part II - Cost & Managerial Accounting

Horngren/Harrison/Lemon Text:

<u>TOPIC</u>	<u>CHAPTER</u>
Manufacturing Accounting	20 & 21
Cost Accounting	22
Responsibility Accounting	23
Cost-Volume-Profit	24
Standard Costing	25
Capital Budgets	26

ASSIGNMENT POLICY:

Assignments will be due at the beginning of class on the due date. Late assignments will be penalized 25% per day.

ATTENDANCE POLICY:

Students are expected to attend all classes on a regular basis.