



## **ACCOUNTING FUNDAMENTALS**

Course Hours: 125

### *Course Description:*

This course introduces students to the basic principles of accounting and how they apply to business. Emphasis is placed on the accounting cycle, which includes transaction analysis, journalizing, posting, adjusting entries, trial balance, statement preparation, and closing entries. Additional topics include merchandising activities, special journals (sales, purchases, etc.) and subledgers, petty cash and banking activities, receivables, and payroll. Extensive hands-on accounting exercises throughout the course help students to acquire the problem-solving skills needed to apply accounting principles to real-world applications.

### Course Goals:

To provide students with a solid understanding of accounting principles, which can be applied to a variety of business settings.

To provide students with the accounting knowledge required to learn and use various computerized accounting software packages.

## **MANAGEMENT ACCOUNTING**

Course Hours: 60

### *Course Description:*

This course builds on the skills acquired in the Accounting Fundamentals course to take students “beyond the numbers.” Students learn to identify, evaluate, and present information to aid management in organizational planning, control, and decision-making. Topic areas include reporting, cash flow analysis, cost accounting, and budgeting. By working on a variety of business simulations, students develop the skills necessary to view problems from more than one perspective and to provide clear, complete answers to management’s questions.

### Course Goals:

To provide the student with the ability to gather and interpret financial information and to present this information to management, thus contributing to the business decision-making process. To help students gain an understanding of the role of management accounting in the business decision-making process.

## **CANADIAN TAXATION**

Course Hours: 60

### *Course Description:*

This course is designed to give the student a basic understanding of the Canadian Income Tax Act, and how it applies to both businesses and individuals. Students gain an understanding of how the calculation of net income for tax purposes relates to net income calculated under generally accepted accounting principles. Provided with knowledge of the various tax credits and deductions available, students gain hands-on experience in the preparation of income tax returns for individuals and small businesses. Additional topic areas include the Capital Cost Allowance System, tax planning, and an introduction to Corporate Taxation.

### *Course Goals:*

To provide the student with the understanding of how the Canadian taxation system works, and how it may influence financial decisions. The student will be able to accurately complete individual income tax returns.

## **AUDITING**

Course Hours: 45

### *Course Description:*

This course is designed to give the student an understanding of the roles and responsibilities of the auditor. Students learn how the auditing function can benefit the organization by recommending internal control procedures and improvements in accounting practices. As various auditing procedures are explored, students gain an understanding of the need for reliable financial statements and the purpose of the audit report.

### *Course Goals:*

To provide the student with an understanding of the auditing role within the organization, and the many ways in which a company can benefit through interaction with its auditor.

## **MACHINE CALCULATIONS / BUSINESS MATH**

Course Hours: 20

### *Course Description:*

Through repeated hands-on practice, students develop proficiency in the operation of an electronic calculator while also learning to perform commonly used business calculations. Topics covered include keypad operation, use of memory keys for repeat operations, percentages and discounts, payroll calculations, simple and compound interest, and prorating. Emphasis is placed on understanding and

estimating answers before using the calculator to determine whether or not the calculated answer is reasonable. Also included in the course is an introduction to the interpretation of stock market reports, the calculation of stock and bond prices, and the use and conversion of metric and standard weights and measures.

**Course Goals:**

To allow students to develop proficiency in the use of the electronic calculator. To help students learn to perform a variety of business calculations.

### **SIMPLY ACCOUNTING**

Course Hours: 50

*Course Description:*

Hands-on computer training in the most widely used small business accounting software. Features include General Ledger, Accounts Receivable, Accounts Payable (with Purchase Order tracking), Payroll, Inventory, and Project Costing.

**Course Goal:**

To be able to apply the fundamental accounting skills learned with Simply Accounting Software to manage the accounting needs of an office or small business.

### **BUSINESS ENGLISH**

Course Hours: 100

*Course Description:*

This course provides comprehensive up-to-date and relevant instruction in the correct use of English Grammar. It will help the student develop proficiency in punctuation, capitalization, and number-style skills.

**Course Goal:**

To learn how to communicate effectively, for how we communicate with our friends differs from how we communicate with our bosses and clients--or, at least, it should if we hope to be regarded as professionals in the workplace.

## **HUMAN RELATIONS**

Course Hours: 30

### *Course Description:*

This course focuses on building skills to improve and maintain both horizontal and vertical relationships through effective communication in four areas: verbal, non-verbal, listening, and writing. We examine how to receive and convey clear, meaningful and unemotional messages, along with the role of perception in communication.

### Course Goal:

To develop an appreciation for diversity (personal, professional, cultural), conflict management, dealing with difficult people, business ethics and etiquette, recognizing and coping with stress, how to be an effective team-player, problem-solving and decision-making, as well as maintaining a balance in and between one's personal life and professional life.

## **OCCUPATIONAL HEALTH AND SAFETY**

Course Hours: \*20 (Includes 8 hrs for EFA/CPR)

### *Course Description:*

Students are introduced to the *Nova Scotia Occupational Health and Safety Act*, their rights and responsibilities under the Act, along with potential hazards encountered by office personnel and precautions to ensure safety. Ergonomic procedures for sitting, lifting, and equipment handling are discussed, and students also learn strategies for dealing with anger in the workplace. *\*In keeping with the Maritime Business College OHS Policy, all full-time student, who do not hold a valid Emergency First Aid CPRA Certificate will receive an Emergency First Aid course with CPR training.*

### Course Goal:

To provide students with the information necessary to ensure their safety and minimize risks while employed.

To insure every student is certified in Emergency First Aid and CPR.

## **OFFICE PROCEDURES**

Course Hours: 40

### *Course Description:*

This course provides an overview of the modern business world and focuses on managing office systems and procedures including: document processing, management of work, time, and resources, incoming/outgoing mail, front-line reception, travel arrangements, meetings and conferences, and

employment strategies. Students are prepared for entering the business world and will develop and learn to use skills to adapt to the ever-changing office environment and to solve business problems. ***Machine Transcription*** techniques are also taught

***Machine Transcription:*** The transformation of dictated words into document form is both a skill and an art. The transcriptionist must coordinate eyes, ears, hands and feet to produce professional looking letters, memos, and reports in proper format. Throughout this course, the student is provided with the knowledge, tips, and tricks for accomplishing this goal. Students will learn to operate a transcription machine and will have plenty of opportunity to transcribe actual dictation, applying the knowledge learned.

Course Goal:

To provide the student with an understanding of the interrelationship between people, equipment (technology), and procedures.

To equip the student with the skills necessary to become a competent and successful office employee.

## **RECORDS MANAGEMENT**

Course Hours: 20

*Course Description:*

This course teaches critical skills for the efficient storage and retrieval of paper documents. The course begins with the standardized filing rules and procedures consistent with recommendations of the Association of Records Managers and Administrators, Inc. (ARMA). The rules and procedures are then applied through the completion of both text and hands-on exercises divided into five major segments: alphabetic, numeric, geographic, subject, and alphanumeric filing

*Course Goal:*

To learn to apply standardized filing rules and procedures in an office environment.

## **COMPUTER LITERACY**

*Students must have a working knowledge of computers and computer software to successfully operate a small business or be employable in today's job market. The following software applications are essential in almost any business environment.*

## **KEYBOARDING & MICROSOFT WORD (DOCUMENT PROCESSING)**

Course Hours: 160

### *Course Description:*

Keyboarding techniques, methods, and drills along with formatting business documents in MS Word.

### Course Goal:

To develop keyboarding skills and minimum typing speed of 45 wpm.

To learn word processing with MS Word and become familiar with the program's features.

To learn how to format business correspondence and reports.

## **WINDOWS**

Course Hours: 25

### *Course Description:*

Hands-on computer training with step-by-step instruction to learn the functions and techniques of the Windows operating system. Students begin with basic terminology and work through a series of labs and review exercises to master the system.

### Course Goal:

To learn the commands and understand the concepts of the Windows operating system.

## **MICROSOFT ACCESS**

Course Hours: 50

### *Course Description:*

Hands-on computer training with step-by-step instruction in Microsoft Access, a relational database management system. Students learn how to plan and create databases, enter data, edit data, design forms, carry out data analysis, design reports, preview, and print.

### Course Goal:

To learn how to design, create, and manage a computerized database using Access and appreciate the many advantages this software brings to the office environment.

## **MICROSOFT EXCEL**

Course Hours: 50

### *Course Description:*

Hands-on computer training with step-by-step instruction in Microsoft Excel, electronic spreadsheet. Students learn how to create and print well-designed spreadsheets, and how to edit and format data, perform calculations, and create charts.

### Course Goal:

To learn to design, create, edit, and enhance spreadsheets with Excel.

## **MICROSOFT OUTLOOK**

Course Hours: 10

### *Course Description:*

To familiarize students with the many features of Outlook such as setting up a calendar to plan meetings and appointments, using the contact feature to store names, addresses, and other data, and accessing notes where you can formulate ideas and save reminders.

### Course Goal:

To show the students how to use a personal information management system to organize their schedules and keep track of contacts.

## **MICROSOFT POWERPOINT**

Course Hours: 25

### *Course Description:*

Wherever the meeting--boardroom, classroom, courtroom--this is the modern way to captivate an audience and effectively make your point. Students receive hands-on computer training, with step by step instruction, to learn the features of Microsoft PowerPoint graphics presentation software.

### Course Goal:

To learn to design, create, edit, and enhance graphics presentations on the computer.

