

Certified Bookkeeping Course

Course Outline and Application Package

Certified Bookkeeping Course:

This course is designed to provide a complete understanding of bookkeeping as it applies to small business today. Accounting is an important part of this course since computer bookkeeping produces financial statements.

Theory and practicum are equally emphasised in the course. The course is split into three sections. Each section is outlined below. Three exams are written to determine how well you understood the course material. A final mark of 95% must be attained on the final exam to pass the course.

On successful completion of this course the student should be well prepared to take on the books of a small company on their own.

All instruction is on computer using Sage Accounting software.

First Month

Twenty Hours

1. Introduction
2. Vendors, Purchases and Payments
3. Customers, Sales and Receipts
4. Employees and Payroll Introduction
5. Debit and Credit Theory
6. Introduction to Accounts
7. Prepaid Expenses and Unearned Revenue
8. Discounts and Reversing Journal Entries
9. Manual Accounting
10. Project
11. Loans and Leases
12. Reports, Setup (Linked Accounts & PST) and Maintenance
13. Meals and Entertainment, Travel Expenses, Shareholder Accounts and GAAP

Voluntary test (**however test necessary to graduate to next level**)

Please Note:

Access to a computer is necessary or you can use ours during the day. A log is required to be kept recording the time you spend on the computer other than instructional class time. Five hours per week (or more) should be scheduled each week. This provides 10 hours/week - the minimum amount of time in order to receive the Educational deduction for you or your spouses' income taxes and to do well in the course.

Second Month

Twenty Hours

14. Bank Reconciliation
15. Payroll Deductions
16. HST/GST Goods and Services Tax
17. PST Provincial Sales Tax
18. WCB Worker's Compensation Board
19. Record of Employment
20. Inventory
21. Bad Debt

Voluntary test: (**however test necessary to graduate to next level**)

Note:

Past history has shown conclusively that those students that put in 5 or more hours per week on top of the instructional time not only pass but receive much higher grades.

Third Month

Twenty Hours

22. Setting Up the Books of a Company
23. Mastercard/Visa/Debit Cards, Payroll Benefits, Security, Budget, Print Controls
24. Calender Year End, Data Back-ups, T4's and T4 Summary
25. Fiscal Year End - Preparation and Procedures

Voluntary test (however test mandatory to graduate and receive diploma)

Completing this course and passing the final exam leads to a Diploma in Bookkeeping and Accounting. An Official Transcript of your marks is kept as a permanent record and a printed copy is sent to you within ten days of the final exam. Make-up exams are periodically given if you are unsatisfied with your marks or you wish to take it at a later date.

McPhee Tax & Accounting Inc.

105 Kenneth Street
Duncan, B.C.
V9L 1N5
Tel (250) 746-0642

Based on GENERAL DIRECTIVES - Private Post-Secondary Education Act

Student Contract /Enrolment Agreement

NAME OF STUDENT _____

ADDRESS _____ City _____ Postal _____

TELEPHONE NO. (____) _____

NAME OF PROGRAM: **Bookkeeping and Accounting** DURATION: **12 weeks**

DATE: October 1st, 2019 to December 20th, 2019

Class Times: (choose one) 10 to 11 am 2 to 3 pm Monday to Friday

\$100 due at registration, \$530 by September 25, 2019.

REGISTRATION FEE	\$100	Non-refundable (cheque, visa or MasterCard)
TUITION FEE	\$500	
OTHER GST	\$ 30	A list of text-books, equipment and materials necessary to complete the program of study and alternative sources is attached.
TOTAL PAYMENT DUE	\$630	

For policies regarding student admissions, rules of conduct, dispute resolution and dismissal, please see copies attached.

REFUND POLICY

There are no Refunds less than one week before the program of study starts:

Students must submit a written notice of withdrawal to the institution.

- (a) If written notice of withdrawal is received by the institution less than seven (7) calendar days after the contract was made, the institution must cancel all fees due under contract except an administration fee of \$100.
- (b) If written notice of withdrawal is received by the institution less than seven (7) calendar days before the start of a program of study, the institution retains all money paid and due.

There are no Refunds after the program of study begins:

I have read the school's policies on admissions, rules of conduct, refunds, dispute resolution and dismissal.

Signed _____ (student name) Date _____

Parent sign here if student is a minor. _____

School operator _____

McPhee Tax & Accounting Inc.

Dispute Resolution Policy

1. The institute designates Colin McPhee to review complaints.
2. The designated staff member Colin McPhee shall request written submission from all parties concerned with a dispute.
3. The designated staff member Colin McPhee shall review the submissions and conduct the necessary investigation.
4. The designated staff member Colin McPhee shall provide a written decision, outlining the justification for the decision, to all parties involved in the dispute.

Dismissal Policy and Procedure

Dismissal Policy

An instructor can dismiss a student:

1. If the student disrupts other students in class.
2. If the student has missed enough classes to make it impossible for the student to complete the course or understand current lesson material.
3. The student is falling substantially behind the other students to the point it slows down the rest of the class.

Procedure

1. A written notice of warning that dismissal is being considered will be forwarded to the student being considered for dismissal. It will state reasons for dismissal and a probationary time frame for improvement
2. Final dismissal notice.

Admissions Policy

Minimum Requirements

1. Basic math skills. ie. addition, subtraction, division, multiplication
2. A fundamental understanding of common business concepts ie. invoices, sales, purchases, receipts, etc.
3. Experience using a computer.

Requirement for obtaining Certificate:

1. Passing written exam at end of each section and final exam earns a certificate.