

## Accounting and Payroll Administrator

### PROGRAM OBJECTIVES

This program gives the student “hands-on” training in the key areas of financial accounting and payroll, business application software, and in the implementation and operation of a computerized accounting system.

### CERTIFICATION

Successful graduates of this program will meet the educational requirement of achieving the appropriate passing grades (a minimum of 65% overall and earn at least 65% on each of the final exams in Payroll Compliance Legislation, Payroll Fundamentals I and Payroll Fundamentals II) to be eligible for the Payroll Compliance Practitioner (PCP) certification issued by the National Payroll Institute (NPI). The certification is nationally recognized as the standard of excellence for payroll training.

To receive full certification, all PCP candidates must obtain or maintain NPI membership, either through an individual membership, or through a company that has a business membership.

Further, “NPI” requires one year of experience (within five years of starting the Payroll Compliance Legislation course) defined as “paying employees accurately and on time, in compliance with legislative requirements, contributing to the full annual payroll cycle.” Lastly, candidates need to complete an online Certification Declaration. Students will be eligible to submit the PCP Work Experience Requirement Application (PCP-WERA) after completing the PCP courses including transferring the Introduction to Accounting course credit into their National Payroll Institute files, which is a requirement.

Link to the National Payroll Institute website; <http://www.payroll.ca/>

### CAREER OPPORTUNITIES

Careers in finance, banking, payroll, personnel, and accounting are available to those successful graduates who have the right combination of

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proper academic skills, personal drive, and dedication.

### PREREQUISITES

If a student does not have Grade 12 or equivalent, he/she must achieve a score of 14 on the Wonderlic Test.

### GRADUATION REQUIREMENTS

A student must obtain an overall grade, in each module of at least 70% and must pass all National Payroll Institute modules and achieve passing marks in all exams in these courses (including Payroll Compliance, Payroll Fundamentals I and Payroll Fundamentals II) in order to graduate and receive a diploma. A student must complete all requirements of the Student Success Strategies and Career Planning and Preparation modules as well as the Field Placement requirements.

### PROGRAM OVERVIEW

Course	Hours
Student Success Strategies	20
Digital Literacy for Professionals	40
Software Lab: Word Processing	40
Software Lab: Spreadsheets	40
Software Lab: Presentations	40
Software Lab: Database Management	40
Finance	40
Internal Control	40
Bookkeeping Level I and II	80
Intermediate and Management Accounting	80
Computerized Accounting with Sage 50	80
Computerized Accounting with Sage 300	80
Payroll Compliance Legislation	80
Payroll Fundamentals I	80
Payroll Fundamentals II	80
Business Math	40
Writing for Comprehension	40
Image Development	20
Career Planning and Preparation Level I	20
Career Planning and Preparation Level II	20
Field Placement	10 Weeks
<b>TOTAL WEEKS</b>	<b>60</b>

## COURSE DESCRIPTIONS

### **Student Success Strategies**

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In this orientation module, emphasis is placed on thinking about achieving success from Day One. This module stresses the importance of developing non-technical skills to enhance personal, academic, and career success. This includes understanding learning styles and honing practical study skills, such as memory, reading, note-and test-taking techniques. Personal exercises will focus on teamwork, decision making and problem-solving skills, setting SMART goals and maintaining a positive attitude; techniques for managing change, stress and conflict will also be explored.

### **Digital Literacy for Professionals**

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This course introduces students to the fundamental concepts and principles of learning and working in a digital environment. This course will cover the following elements: using devices and handling information, creating, and editing information, communicating, and collaborating, and being safe and responsible online.

### **Software Lab: Word Processing**

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This software lab module consists of online training and assessment in Microsoft Word and builds on the skills introduced in Computer Fundamentals. Students learn a comprehensive set of skills, with coverage including formatting text for layout and appearance, formatting document sections, using styles, working with header/footer content, inserting and formatting tables, graphics and pictures, working with templates and themes, using advanced editing features, and working with mailing tools.

### **Software Lab: Spreadsheets**

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This software lab module consists of online training and assessment in Microsoft Excel. Students learn a comprehensive set of skills, with coverage including creating, formatting and printing worksheets, creating simple and advanced formulas, using mathematical, logical, statistical and financial functions, creating and modifying charts and pivot tables, and using data tools.

### **Software Lab: Presentations**

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This software lab module consists of online training and assessment in Microsoft PowerPoint. Students learn a comprehensive set of skills centered around the creation of attractive, professional-looking presentations. Students learn how to effectively use and format animations, transitions, pictures, audio, video, charts and tables, as well incorporate speaker notes and annotations into their presentations.

### **Software Lab: Database Management**

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This software lab module consists of online training and assessment in Microsoft Access. Students learn a comprehensive set of skills, including creating and modifying database tables, defining table relationships, sorting data, creating simple and advanced queries, creating and formatting forms and reports, and creating and running macros.

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### **Finance**

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Management of the financial transactions of a business is absolutely critical to its survival. This introduction to finance will examine the analysis of changes in financial statements and interpretation of financial statements through ratio analysis, budgeting and profit planning, business plans, the cost of capital, and forms of financing, management of capital structure and capital investment decisions, working capital management and the time value of money, along with business valuation concerns.

### **Internal Control**

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The importance of the accounting cycle and of internal control procedures is highlighted with a major hands-on project. The project, a realistic business simulation, takes the student through the steps of the accounting process from the origin of transactions through to the preparation of financial statements. Emphasis is on the use of documentation and detailed recording and summarizing of events. Students will understand and visualize the entire accounting process.

### **Bookkeeping Level I and II**

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Emphasis is placed on analyzing and recording business transactions using the rules of double-entry bookkeeping. Adjusting journal entries are recorded and basic financial statements prepared. Preparation and posting of journal entries for a merchandising business are examined, coupled with preparation of cost of goods sold, cash and trade discounts, closing entries, and the use of special journals and subsidiary ledgers. Students will learn fundamental accounting principles, understand the classification of assets, liabilities, equities, utilize the double-entry system and a general ledger chart of accounts, post entries to those to accounts, and prepare trial balances and the three financial statements. The complete accounting cycle is examined through closing entries, worksheets and the post-closing trial balance.

### **Intermediate and Management Accounting**

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Focusing on internal business processes, this module examines the different methods of depreciation (amortization), accounting for asset disposal, revision of depreciation along with departmental/responsibility accounting and job order cost accounting. Additionally, bank reconciliations, cash control, temporary investments and the monitoring of accounts receivable are examined, as well as accounting for cost of goods sold, techniques for inventory control, along with payroll accounting procedures.

### **Computerized Accounting with Sage 50**

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Accounting procedures in a small business style computerized environment are examined using the general, payables, receivables payroll, inventory and project modules of Sage 50. Students practice complete setup procedures including general ledger, accounts receivable, accounts payable, payroll, inventory and job cost setup, and record a wide variety of business transactions using Sage 50. Period end procedures, financial statement design, graphing and reports, and multi-currency situations are also explored.

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### **Computerized Accounting with Sage 300**

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Accounting procedures in a corporate type computerized environment are examined using the General Ledger, Accounts Receivable and Accounts Payable modules of Sage 300. Students learn and practice essential Sage 300 skills including company, general ledger, accounts receivable and accounts payable setup, creating and posting transaction batches including invoice, cash and adjustment batches, general ledger reports and procedures, month end and year end procedures, accounts receivable and accounts payable reports and procedures and processing of both manual and system cheques.

### **Payroll Compliance Legislation\***

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Students who complete this module will understand compliance responsibilities that affect organizations, be able to comprehend legislation, and be able to effectively communicate these to all stakeholders. This course will provide students with the payroll-related legislation affecting organizations, as well as the tools to find information and apply that information to different scenarios in relation to individual pay. Specific skills include: describing payroll's objectives and stakeholders; identifying an employee relationship; applying federal and provincial legislation to payroll including: Canada Pension Plan, Employment Insurance, Income Tax, Employment Standards Legislation, Workers' Compensation Acts, and Quebec-specific legislation; and communicating payroll compliance requirements to various stakeholders.

### **Payroll Fundamentals I\***

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Students who complete this module will be able to apply payroll legislation and calculate individual pay. This includes all components of individual pay from remuneration, through deductions, to net pay for both regular and non-regular situations. Students will have the content and skills to effectively communicate all aspects of the individual pay calculation process to external and internal stakeholders. Specific skills include: calculating regular individual net pay including allowances, expenses and benefits; calculating non-regular individual net pay including bonus and vacation payments; calculating termination payments; calculating commission payments; completing a Record of Employment; and communicating all aspects of individual pay requirements to various stakeholders.

### **Payroll Fundamentals II\***

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Students who complete this module will be able to calculate and report government and third-party remittances, year-end requirements and accounting for payroll at the compliance level for the organization. Students will be able to effectively communicate these organizational processes and requirements to internal and external stakeholders. Specific skills include: calculating organizational remittances to federal, provincial and third party stakeholders; preparing and accounting documentation for payroll; completing federal year end documentation; completing year end documentation for the province of Quebec; and communicating all aspects of organizational remittance, accounting and year end requirements to various stakeholders.

### **Business Math**

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This module provides the students with an understanding of arithmetic, mathematics, and measurements used in common business and industry environments. At the end of the module the student will be able to define whole numbers, fractions, decimals and percentages; become familiar with equations and formulae; and learn the use of graphs.

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## **Writing for Comprehension**

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Through lectures, textbook exercises, and classroom labs, this module teaches students the skills and knowledge necessary to apply basic business writing skills when creating various memos; routine letters; good newsletters; persuasive and bad newsletters; presentations; and meeting agendas.

## **Image Development**

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This module teaches the student how to develop and manage a professional image. Topics include: appearance-visual and verbal, interpersonal interaction, business etiquette, and networking skills. At the end of the module, students will have an appreciation and understanding of the importance of a professional image in the business environment.

## **Career Planning and Preparation Level I**

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This module introduces tools for planning and preparing for a successful job search, so that students can maintain a career-focused approach throughout their education program. Students will learn about the "Hidden" Job Market and ways to access it in their upcoming job search, how to research opportunities and network for industry contacts, and use appropriate etiquette when communicating with prospective employers. Students will identify their personal skills, values and preferences for the workplace, begin preparation of a professional resume and references, and organize proof documents for their career portfolio. Class discussions on various self-management topics introduced in Student Success Strategies will round out this module, which is a pre-requisite for Career Planning and Preparation - Level II.

## **Career Planning and Preparation Level II**

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This module continues to build on the concepts and skills introduced in Career Planning and Preparation - Level I. Students will learn how to conduct an effective job search and identify various methods of applying for work with today's technology. Students will create a personal list of "Top Employers" and target current industry opportunities, while finalizing their professional resume, portfolio and career correspondence. Students will learn to identify the different types and forms of interviews, practice responding to typical questions, and practice follow-up, evaluation and negotiation techniques they can use to ensure success. Self-management topics from Career Planning and Preparation - Level I will be reviewed, with a focus towards on-the-job success in both learner placements and post-graduate employment.

\*The three Payroll Compliance Practitioner courses require computer-based learning through the Association's online portal. An Eastern College facilitator provides guidance throughout these courses.

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