



**DEPARTMENT OF BUSINESS AND OFFICE ADMINISTRATION  
COURSE OUTLINE – FALL 2021**

**BA1110 (B2): INTRODUCTION TO ACCOUNTING – 3 (3-0-2) UT 75 Hours for 15 Weeks**

Grande Prairie Regional College respectfully acknowledges that we are located on Treaty 8 territory, the traditional homeland and gathering place for many diverse Indigenous peoples. We are honored to be on the ancestral lands of the Cree, Dene/Beaver and Métis, whose histories, languages, and cultures continue to influence our vibrant community. We are grateful to have the opportunity to work, learn, and live on this land.

**INSTRUCTOR:** Abigail Head, CPA, CMA, MBA      **PHONE:** (780) 539-2712  
**OFFICE:** C304      **E-MAIL:** ahead@gprc.ab.ca  
**OFFICE HOURS:** Virtually via Zoom on Tuesday, Thursday, and Friday 1 pm - 2pm

**CALENDAR DESCRIPTION:**

This course provides an introduction to accounting procedures and statements and their underlying concepts and principles. Within this framework, accounting practice is integrated with the development of accounting information for effective decision-making.

**PREREQUISITE(S)/COREQUISITE:** Math 20-1 or 20-2 with 60% or Math 30-1 or Math 30-2

**REQUIRED TEXT/RESOURCE MATERIALS:**

**TEXT**

Larson, K. D., & Dieckmann, H. (2019). *Fundamental accounting principles* (16th Can. ed., Vol. 1). Mississauga, ON: McGraw-Hill Ryerson Limited.

**This text includes *Connect with SmartBook Online Access*. Both the text and *Connect* will be used extensively. All students must purchase the McGraw Hill Connect text/e-book with SmartBook Online Access.**

Students must have a Connect access code to gain access to online resources. It is the student's choice if they purchase a new textbook with a Connect access code, *or* an e-book with a Connect access code. **If you have purchased a used textbook, you will have to purchase a Connect access code separately.**

## REQUIRED TEXT/RESOURCE MATERIALS (continued):

### CALCULATOR

A Sharp EL-738 (used in BA1050) is recommended. **Cell phone calculators may not be used in quizzes, testing, or examinations.**

### SOFTWARE & NETWORK REQUIREMENTS

The following software apps and internet capacity are required to participate in online courses at GPRC:

Application	
Web Browser	Google Chrome with auto updates enabled
Office Suite  *GPRC students receive a free Microsoft Office 365 license for Windows or macOSX	Microsoft Office 2016 or compatible office suite
Internet	
DSL, Cable or LTE wireless internet	1.5Mbps upload, 1.5Mbps download

### MINIMUM DEVICE REQUIREMENTS

**Note:** Students may experience problems using Chromebooks with some applications. Please discuss issues with your instructor.

**NOTE:** A desktop or laptop computer is strongly recommended over tablet devices for participation in online meetings or online class sessions. iPhones or Android phones may provide minimum functionality, but are NOT recommended for participation in online sessions.

A device must meet or exceed the following specifications to participate in online courses at GPRC:

Platform	OS Version	Hardware Specs
Windows Desktops Windows Laptops Windows Tablets	Windows 10 Home Windows 10 Professional Windows 8 or 8.1  *Windows 10S is not supported in S mode	Dual-core CPU 2 GB RAM 64 GB storage 1280x768 display resolution Microphone Speakers or Headphones Web camera
Mac Desktops Mac Laptops	macOSX 10.13 or higher	Dual-core CPU 4 GB RAM 64 GB storage 1280x800 display resolution Microphone Speakers or Headphones Web camera
Chromebooks	ChromeOS with updates enabled	Dual-core CPU 2 GB RAM 16 GB storage Speakers or Headphones
iPad v3 or newer	iOS 7.0 or iPadOS 13	8 GB of free storage Speakers or Headphones
Android Tablet	Android 6.0	Dual-core CPU 1 GB RAM 8 GB of free storage 1280x800 display resolution Speakers or Headphones

## REQUIRED TEXT/RESOURCE MATERIALS (continued):

### AUDIO/VIDEO CONFERENCING

GPRC uses Zoom web-based audiovisual conference system. Zoom is a real-time virtual meeting environment that supports real-time audio/video discussion, break-out rooms, text messaging, and application and desktop sharing. To participate in Zoom meetings, please click on the link provided by your instructor.

To take part in a conference, you will need a headset or speakers, a microphone and a web camera. The first time you connect to Zoom you will be prompted to run through set-up routines that will run automatically through the server. Please allow this process to finish.

### COURSE MANAGEMENT SYSTEM

GPRC uses myClass (or D2L) online course management system. To access myClass (D2L), visit <https://myClass.gprc.ab.ca/d2l/home>

### MCGRAW HILL CONNECT PROCTORIO BROWSER LOCKDOWN & MONITOR PROCTORING SOFTWARE:

*The quizzes, testing and examinations for this course must be taken online with the use of McGraw Hill Connect's Proctorio exam proctoring software where video/computer screen is recorded on the student's computer.* For practice exercises and assignments, Proctorio software is enabled to control import/export and access but video/screen recording is off.

*Students must download and utilize Proctorio through McGraw Hill Connect for the duration of course.* The proctoring software is a requirement to uphold academic integrity and is necessary to meet accreditation requirements.

McGraw Hill Connect's Proctorio software requires minimum device requirements. If you do not have access to the minimum device requirements listed above in the required text/resource materials section of this course outline, students may book a GPRC computer and web-camera via <https://libguides.gprc.ab.ca/c.php?g=717998&p=5128509>.

It is important to note that the software recordings are automated systems and are designed to be less intrusive and costly than in-person proctors. **The Proctorio software is used to record video/screen activity only while you are signed in during your term tests and the final exam.** The exam administrators only review the video/screen recordings after the tests and exams are submitted *and only if it was flagged* due to suspicious activity. Note all suspicious activity will be reviewed with the Department Chair.

The collection and use of your personal information is in accordance with the Freedom of Information and Protection of Privacy (FOIP) Act S. 33 (c) which states that “*No personal information may be collected by or for a public body unless that information relates directly to and is necessary for an operating program or activity of the public body.*” In addition, S. 39 (4) states, “*A public body may use personal information only to the extent necessary to enable the public body to carry out its purpose in a reasonable manner.*”

If you are unable to complete your quizzes, tests, or examinations using the Proctorio Proctoring software, you must request alternative accommodations in advance from your instructor; ahead@gprc.ab.ca. Alternative accommodations include the Testing Centre in the GPRC Learning Commons Center and Proctoru. **Students are responsible for all proctoring fees. Any proctoring services are subject to instructor pre-approval.**

**Students are responsible for all fees associated with proctoring services; fees range from \$15 - \$50CAN/US per occurrence. The instructor, for testing and examinations, will preannounce any proctoring fee requirements.**

### **COURSE OBJECTIVES:**

The following objectives will be covered in this course:

- Analyzing and recording transactions
- Adjusting accounts for financial statements
- Completing the accounting cycle and classifying accounts
- Accounting for merchandising activities
- Costing and valuation of inventory
- Application of internal controls to cash
- Accounting for receivables
- Accounting for property, plant and equipment and intangibles

### **LEARNING OUTCOMES:**

Upon completion of this course the student will be able to:

- Describe the three forms of business organization.
- Identify and apply basic generally accepted accounting principles.
- Analyze transactions, journalize and post entries to a ledger.
- Prepare and explain the use of a trial balance.
- Prepare adjusting entries for prepaid expenses, depreciation, unearned revenues, accrued expenses, and accrued revenues.
- Describe and prepare a worksheet and explain its usefulness.
- Prepare financial statements from an adjusted trial balance.
- Prepare and post-closing entries and a post-closing trial balance.
- Analyze and record transactions for a merchandising company.
- Compute ending inventory and cost of goods sold for both the periodic and perpetual inventory systems.
- Apply the gross profit method to estimate inventory.
- Prepare a bank reconciliation and journalize resulting adjustments.
- Record petty cash transactions.
- Apply the allowance and direct write-off methods to account for accounts receivable.
- Prepare entries for short-term notes receivable and compute interest.
- Calculate and account for depreciation.
- Account for the purchase and disposition of capital assets.

## DELIVERY MODE(S): Remote

This type of course will be delivered remotely with students attending via the Zoom meeting link; see myClass for Zoom link address. **There are set class times and students are expected to attend Zoom class sessions with video on.** Students must have a computer with a webcam and reliable internet connection; see **REQUIRED TEXT/RESOURCE MATERIALS** above. Some technological support is available through [helpdesk@gprc.ab.ca](mailto:helpdesk@gprc.ab.ca).

## 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.transferralberta.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 (Smart Book & Practice Assignments)	15%
Quizzes (2 x 5% each)	10%
Term Test I	20%
Term Test II	20%
Final Examination (Cumulative; All Chapters)	<u>35%</u>
Total	<u>100%</u>

***\*In order to receive credit for BA 1110, you must achieve 50 percent on the final examination, and a course composite grade of at least D (50%).*** You are strongly encouraged to complete all exercises, assignments, quizzes, tests and exams. Students will receive a zero (0) for any missed assignments, quizzes, tests, and exam(s).

Important information, announcements and grades will be posted in myClass. The grades posted on myClass are *not* final. Please check your myGPRC account at the end of the semester.

## ASSIGNMENTS, QUIZZES, TESTS AND EXAM POLICIES:

- Connect SmartBook and practice assignments will be *automatically submitted* on the due date in Connect. Late assignments and extra course work will not be accepted/granted. Study attempts in Connect are not graded and are available after the assignment deadline. **Students will be given two attempts for Connect Practice assignments; after the first attempt, correct/incorrect indicators will be displayed ONLY. After a second attempt (voluntary) and a 5% score deduction, full solutions will be provided after the assignment due date.**
- Quizzes will be conducted as the course progresses. Students will be given advanced notice of quiz dates. Unexcused absences during a quiz, test, or exam will be assigned a grade of zero. Re-writes will not be granted for missed quizzes and term tests or unsuccessful attempts. No extra work will be assigned or graded.
- **Term tests are tentatively scheduled for October 6, 2021 and November 15, 2021 during scheduled class time via Zoom. Do not plan activities or trips on these days.** Unexcused absences during a test will be assigned a grade of zero.
  - Students with absences in excess of 6 classes *before* term tests will be refused the

ability to move any test weightings to the final exam.

- The term tests will be conducted remotely online via Zoom and using Proctorio Software. The format utilized will be announced prior to term tests. Re-writes are *not* granted for missed tests or exams or unsuccessful attempts.
- To participate in the term tests a headset or speakers, microphone, and a web camera is required for the duration of the term test.
- Final exams will be written as scheduled by the Registrar during the exam period from December 11-20, 2021. **Do not plan activities or trips during this period.** Re-writes for the final exam will *not* be granted, and any unexcused absences will be assigned a grade of zero.
  - Final examinations will be conducted remotely online via Zoom and use Proctorio monitoring software.
  - To participate in the final examination a headset or speakers, microphone, and a web camera is required for the duration of the exam.

**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

**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>
August 29	Course outline review & technology (Zoom) check Introduction to Accounting	Chapter 1
September 5	Analyzing and Recording Transactions	Chapter 1/2
September 12	Adjusting Accounts for Financial Statements	Chapter 3
September 19	Adjusting Accounts for Financial Statements	Chapter 3
September 26	Completing the Accounting Cycle and Classifying Accounts	Chapter 4
October 3	<b>Term Test I</b> & Accounting for Merchandising Activities	Chapter 5
October 10	Thanksgiving & Fall Break	
October 17	Accounting for Merchandising Activities	Chapter 5
October 24	Inventory Costing and Valuation	Chapter 6
October 31	Internal Control and Cash	Chapter 7
November 7	Internal Control and Cash	Chapter 7
November 14	<b>Term Test II</b> & Receivables	Chapter 8
November 21	Receivables	Chapter 8
November 28	Property, Plant and Equipment and Intangibles	Chapter 9
December 5	Property, Plant and Equipment and Intangibles	Chapter 9
December 11 – 20	<b>Comprehensive Final Exam (TBA)</b>	<b>All Chapters</b>

**STUDENT RESPONSIBILITIES:**

It is the student's responsibility to read, understand and comply with the College's Academic Policies, which are reviewed regularly, updated and posted on the College 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 College website at

<https://www.gprc.ab.ca/about/administration/policies/>

**Attendance**

**Students are expected to attend all virtual lectures/labs via Zoom, arrive on time, and remain for the duration of the activities with their video/web camera on.** Tardiness will be treated as an absence. Students with absences in excess of six (6) classes may be refused permission to write the final exam. For more information, please refer to the Academic Regulations on Debarred from Exams at <https://www.gprc.ab.ca/programs/grading-systems.html>.

Attendance will be taken for remote course delivery using the GPRC App. Students may review their attendance.

### **Time Management**

The expectation for this course is that students will read the chapter content and complete the quick study questions in text; solutions provided *prior* to class. Reading and attempting the quick study and/or exercise questions we will cover in class is an excellent way to prepare for class activities. During class via zoom, it is expected that students will work on BA1110 course material. Course materials (course outline, schedule information, assignments, PowerPoints, etc.) and announcements will be available on myClass, McGraw Hill Connect, and GPRC Webmail. Students are responsible for checking all three of these websites regularly: two – five times per week.

### **Recording**

Recording lectures or taking screen shots 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 (voicemail sent to email). Emails will be answered within *one business day* outside of stated office hours. **Email correspondence must be sent to your instructor from your GPRC student email account.** Emails should be professionally formatted with correct spelling and grammar. Emails should include a subject line and reference course material and/or textbook pages, etc.

### **Academic Grievance**

If students feel the actions of an academic staff member are affecting their academic standing, they are encouraged to seek advice and follow the procedures detailed in the Student Academic Grievance Policy. All discussions regarding a student's concerns are bound by a code of professional ethics that demands confidentiality unless they specifically give permission in writing for the information to be shared.

Normally, students will be encouraged to approach the instructor to share their concern. If satisfaction is not achieved as a result of the discussion with the instructor, students are encouraged to bring the concern to the Chair of the Department. The Chair will normally meet with the student and the instructor to facilitate a timely resolution to the issue. Students may request the presence of an advocate at this stage or at any other stage in the grievance process.

If their concerns are not resolved by these informal processes, the Chair of the Department will ask students to prepare a written statement of the grievance, which clearly indicates the outcome they expect, and the appropriate Academic Dean shall try to negotiate the resolution. This step normally moves their concern into the formal grievance process. At this stage, students will want to ensure that they have a complete copy of the Student Academic Grievance Policy.

Students have the right to fair and equitable procedures for resolving matters affecting academic standing. The Student Academic Grievance Policy is available on the College website.

### **Copyright**

Students must obey the Canadian Copyright Act. The Learning Commons provides copyright enquiry and clearance services. See [https://www.gprc.ab.ca/learning\\_commons/](https://www.gprc.ab.ca/learning_commons/).



## **Academic Dishonesty**

The College expects intellectual honesty from its students. Intellectual honesty demands that the contribution of others be acknowledged. To do less is to cheat. Intellectual dishonesty undermines the quality of academic activity and accordingly, the College has adopted appropriate penalties for student misconduct with respect to issues related to academic integrity. Penalties are levied according to the degree of the infraction. If students are unsure whether a particular course of action might constitute plagiarism, they are advised to consult with the instructor. For more information, refer to the Student Policies section of the College website <https://www.gprc.ab.ca/about/administration/policies/index.html>.

## **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 College Admission Guide at <http://www.gprc.ab.ca/programs/calendar/> or the College Policy on Student Misconduct: Plagiarism and Cheating at <http://www.gprc.ab.ca/about/administration/policies/>

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

## **Plagiarism**

Plagiarism means submitting work (words, ideas, images, or data) in a course as if it were their own work done expressly for that particular course when, in fact, it is not. Most commonly, plagiarism exists when:

- the work submitted or presented was done, in whole or in part, by an individual other than the student (this includes having another person impersonate the student or otherwise substitute the work of another for their own in an assignment, examination, or test)
- parts of a student's work are taken from another source without reference to the original author. This includes ideas, words, and images appearing in print, digital, graphical, internet, audio and video formats
- students submit or present the work in one course which has also been submitted in another course (although it may be completely original with the student) without the prior agreement of the instructor
- clinical or laboratory reports are falsified or fabricated.

While it is recognized that academic work often involves reference to ideas, data and conclusions of others, intellectual honesty requires that such references be explicitly and clearly noted.

Instructors may choose to use online plagiarism detection services. When students submit a paper, it is understood that they are consenting to such a procedure and that they cannot claim any copyright violation should such paper be uploaded to an online plagiarism detection database.

## **Cheating**

Cheating on tests or examinations includes, but is not limited to, the following:

- dishonest or attempted dishonest conduct such as speaking to other students or communicating with them under any circumstances whatsoever
- bringing into the examination room a textbook, notebook, memorandum, other written material or mechanical or electronic device not authorized by the examiner or instructor
- writing an examination, or part of it, outside the confines of the examination room without permission to do so

- consulting any person or materials outside the confines of the examination room without permission to do so
- leaving answer papers exposed to view, or any attempts to read other students' examination papers
- tampering or attempts to tamper with examination scripts, class work, grades and/or class records; the acquisition, attempted acquisition, possession, and/or distribution of examination materials or information not authorized by the instructor
- impersonation of another student in an examination or other class assignment.
- absolutely no examination materials may be removed from the examination room. All papers, answer forms and examination question sheets must be returned to the instructor. If students leave the examination room for any reason unacceptable to the instructor, they must hand in all examination materials and it will be assumed that the examination is completed.

If students voluntarily and consciously aid another student in the commission of one of these offenses, they are also guilty of misconduct. Any attempt to commit academic misconduct will bear the same consequences as if the act occurred. A student who assists another student in an act or attempted act of misconduct will also be considered to have committed an offense.

Please note, working in study groups is an efficient and effective way for students to learn, however; each student must submit his/her own original work. Duplication of one assignment for the whole group is considered plagiarism and will result in a grade of zero for all students involved.

### **Additional Information: Zoom Etiquette**

#### **Control video and audio quality**

Invest in a quality webcam and speaker and microphone headset. These provide better video and audio than your computer's built-in system. Try to attend Zoom meetings in quiet, indoor locations to control ambient noise.

#### **Think about your background**

Try to provide a nice, plain background. You cannot control everything in a mobile environment, but you should give some thought to background prior to your meeting.

#### **During your meeting**

Mute your microphone when necessary. Zoom has a "Mute Microphone" option that cuts down on ambient feedback for the audience. When there is a lot of back-and-forth discussion you will turn this off, but you should mute yourself when listening to an instructor.

#### **Think about your actions on camera**

Always remember that everyone can see you. Someone is watching as you take a big, wide-mouth yawn, stretch, or wander around the room. These exaggerated movements are distracting to the audience and can be disruptive to the speaker. Try to stay still and be attentive.

#### **Set up your username properly**

Use the same name that you used to register for the course to ensure you are marked as present if the instructor takes attendance. Only registered students are granted Zoom meeting access.

**Messaging using chat function**

Be safe: Ensure your posts to the chat and replies do not put other individuals in an unsafe situation, either physically or emotionally. **The chat function is for BA1110 discussions ONLY. Students misusing the chat function may be dismissed from class by instructor.** Misuse will be reviewed with Department Chair.

**Be Safe**

Some activities during zoom meetings may be unsafe. Be safe. **If unsafe activities are observed in Zoom, the instructor will dismiss the student from online class via zoom. Unsafe student activities will be reviewed with the Department Chair.**