



DEPARTMENT Business & Office Administration

COURSE OUTLINE – Fall 2024

BA1110 (C2): Introduction to Accounting – 3 (3-0-1) UT 60 Hours for 15 Weeks

Northwestern Polytechnic acknowledges that our campuses are located on Treaty 8 territory, the ancestral and present-day home to many diverse First Nations, Metis, and Inuit people. We are grateful to work, live and learn on the traditional territory of Duncan's First Nation, Horse Lake First Nation and Sturgeon Lake Cree Nation, who are the original caretakers of this land.

We acknowledge the history of this land and we are thankful for the opportunity to walk together in friendship, where we will encourage and promote positive change for present and future generations.

**INSTRUCTOR:** Abigail (Abby) Head, CPA, CMA, MBA    **PHONE:** 780-539-2712  
**OFFICE:** C304    **E-MAIL:** AHead@nwpolytech.ca  
**OFFICE HOURS:** Monday & Wednesday 11:30 AM to 1 PM & by appointment

#### CALENDAR DESCRIPTION:

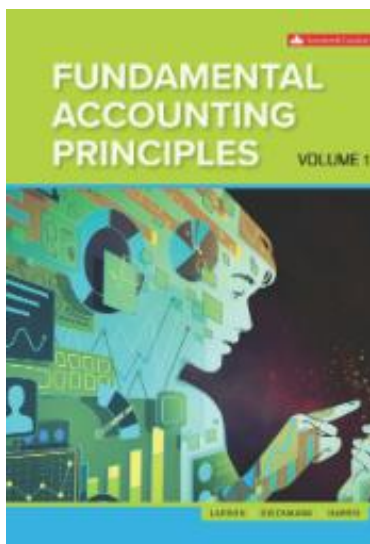
This course provides an introduction to accounting procedures and statements and their underlying concepts and principles. Within this framework, accounting practice is integrated with the development of accounting information for effective decision-making.

**PREREQUISITE(S):** Complete one of the following:

- Math 20-1 or Math 20-2 with 60%
- Math 30-1 or Math 30-2 with 50%.

#### REQUIRED TEXT/RESOURCE MATERIALS:

##### 1. PRINT TEXT/E-BOOK + Connect SmartBook



Larson, K. D., Dieckmann, H., & Harris, J. (2022). *Fundamental accounting principles* (17th Can. ed., Vol. 1). Mississauga, ON: McGraw-Hill Ryerson Limited.

This text includes Connect with SmartBook Online Access. All students must purchase the McGraw Hill Connect print text or e-book with SmartBook Online Access.

Students must have a Connect access code to access online resources and assessments. It is the student's choice to purchase a new print text or an e-book with a Connect access code. If a used textbook is purchased, a Connect access code must be purchased separately. **Note: the time zone in Connect must be set to Canada/Mountain time for the course duration.**

Connect Supports several operating systems and browsers. See required at <https://mhedu.force.com/CXG/s/article/McGraw-Hill-System-Requirements-HigherEd>. See Proctorio requirements at <https://proctorio.com/support/requirements>.

## 2. FINANCIAL CALCULATOR

Texas Instruments (BA II Plus), Hewlett-Packard (HP-10B II), *or* Sharp (EL-738) (recommended & used in BA1050). The above calculators and pre-approved translation devices are the *only* electronic devices allowed during quizzes, tests, and examination(s). Cell phones, programmable calculators, and other electronic devices may not be used in quizzes, tests, or examination(s).

## 3. SOFTWARE & NETWORK REQUIREMENTS

The following software apps and internet capacity are required to participate in online course content: see NWP requirements at <https://www.nwpolytech.ca/doc.php?d=TECHREQ> and Connect requirements at <https://mhedu.force.com/CXG/s/article/McGraw-Hill-System-Requirements-HigherEd>

## 4. MINIMUM DEVICE REQUIREMENTS

A device must meet or exceed the following specifications to participate in online course content at NWP: see NWP requirements at <https://www.nwpolytech.ca/doc.php?d=TECHREQ> and Connect requirements at <https://mhedu.force.com/CXG/s/article/McGraw-Hill-System-Requirements-HigherEd>

## 5. COURSE MANAGEMENT SYSTEM

NWP uses myClass (D2L) online course management system. See the BA1110 course home page for important course information and grades. To access visit <https://myclass.nwpolytech.ca/d2l/home>

### DELIVERY MODE(S): On-campus (face-to-face)

This type of course will be delivered on campus in a specific location, which will be indicated on the student timetable. Students are expected to fully attend in person.

### LEARNING OUTCOMES:

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

- Describe the various forms of business organizations.
- 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 journal entry adjustments to accounts for statement preparation.
- 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 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 method to account for uncollectible accounts receivable.
- Prepare entries for short-term notes receivable and compute interest.
- Calculate and account for depreciation and amortization.
- Account for the purchase and disposition of property, plant and equipment and intangibles.

## 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.transferalberta.alberta.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:

Practice Assignments	15%
Quizzes	10%
Term Test I	20%
Term Test II	20%
Final Examination *(2-hour cumulative exam) (All chapters)	35%
Total	100%

*\*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%).* Students are encouraged to complete all exercises, assignments, quizzes, tests, and examinations. Students will receive a zero (0) for any missed assignments, quizzes, tests, and exam(s). There are no rewrites, deadline extensions, or bonus assignments or quizzes available to improve your grade.

### Assignments, quizzes, tests, and examinations:

- Connect **practice assignments** will be *automatically submitted* on the due date published. Late assignments and extra coursework will not be accepted/granted. Study attempts in Connect are not graded and are available after the assignment deadline. The assignments for this course must be taken online using McGraw Hill Connect's Proctorio proctoring software.
- **Quizzes** will be conducted as the course progresses. Students will be given advanced notice of quiz dates. Unexcused absences during a quiz will be assigned a grade of zero. Rewrites or extra work will not be granted for missed quizzes or unsuccessful attempts.
- **Term tests** are tentatively scheduled for **October 10 and November 7** during scheduled lectures. **Do not plan activities or trips during this period.** Unexcused absences during a term 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.
- **Final exams** will be written as scheduled by the Registrar during the exam period from December 12-19, 2024. **Do not plan activities or trips during this period.** Unexcused absences will be assigned a grade of zero. Final Examinations will start at the scheduled time. Extra time will not be allotted to students who arrive late for a Final Examination. Normally, students will not be permitted to leave within the first half-hour of the Final Examination. Students who submit a blank or substantially blank exam will not be eligible for a repeat final 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	95-100	C+	2.3	67-69
A	4.0	85-94	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.

Week Beginning...	Topic	Required Reading
Sept 1	Course outline review, technology check, & Accounting in Business	Chapter 1
Sept 8	Analyzing and Recording Transactions	Chapter 1/2
Sept 15	Analyzing and Recording Transactions Adjusting Accounts for Financial Statements	Chapter 2/3
Sept 22	Adjusting Accounts for Financial Statements	Chapter 3
Sept 29	Completing the Accounting Cycle and Classifying Accounts	Chapter 4
Oct 6	<b>Term Test I</b> (October 10) Accounting for Merchandising Activities	Chapters 1-4 Chapter 5
Oct 13	Accounting for Merchandising Activities	Chapter 5
Oct 20	Inventory Costing and Valuation	Chapter 6
Oct 27	Internal Control and Cash	Chapter 7
Nov 3	Internal Control and Cash <b>Term Test II</b> (November 7)	Chapter 7 Chapters 5-7
Nov 10	Remembrance Day & Fall Break (no classes)	
Nov 17	Receivables	Chapter 8
Nov 24	Receivables	Chapter 8
Dec 1	Property, Plant and Equipment and Intangibles	Chapter 9
Dec 8	Property, Plant and Equipment and Intangibles Last Day of Class: December 10	Chapter 9
Dec 12 - 19	Final Examination *(2-hour cumulative exam)	All Chapters

***\*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%).*** Students are encouraged to complete all exercises, assignments, quizzes, tests, and examinations. Students will receive a zero (0) for any missed assignments, quizzes, tests, and exam(s). There are no rewrites, deadline extensions, or bonus assignments or quizzes available to improve your grade.

#### STUDENT RESPONSIBILITIES:

Northwestern Polytechnic (NWP) believes that all students have certain rights that protect and support them through their education. Additionally, students are expected to take responsibility for their conduct during their period of study at NWP, including abiding by the rules, policies, and regulations of the Polytechnic. It is the student's responsibility to be fully acquainted with and adhere to NWP's policies, procedures or rules; see

<https://www.nwpolytech.ca/about/administration/policies/> and

<https://www.nwpolytech.ca/about/administration/policies/fetch.php?ID=69>

### **Attendance**

Students are expected to attend all scheduled classes, arrive on time, and remain for the duration of the scheduled class. Students may be refused permission to write the final examination on the advice of the instructor. This usually happens when students have more than six absences (2 weeks) or if significant assessments like assignments, quizzes, tests, and/or exam(s) are not completed; see Examination Policy and Debarred from Examinations;

<https://www.nwpolytech.ca/about/administration/policies/fetch.php?ID=37>.

Attendance is taken in class. Tardiness will be treated as an absence. Students may review their attendance on myNWP. Students are expected to work on the BA1110 course material during lecture and lab time. Course materials (course outline, schedule information, assignments, etc.) and announcements will be published in myClass, McGraw Hill Connect (Connect), and/or Webmail. Students are responsible for regularly checking all three of these resources: two to five times per week.

### **Time Management**

The expectation for this course is that students read/review the course material, including Quick Study questions, before class. Adopting and adhering to effective learning habits in this course will likely take up much time, so plan your schedule accordingly. See the **Course Schedule/Tentative Timeline** section above.

### **Recording**

Recording lectures or taking photos 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. Any images taken without the instructor's consent will need to be deleted immediately.

### **Webmail**

Students may contact the instructor by NWP Webmail. Webmail will be answered within one business day outside of stated office hours. Webmail correspondence must be sent to your instructor from your NWP Webmail account. Webmail should be professionally formatted with correct spelling and grammar. Webmail must include a subject line and reference to the course code, material (s), and/or textbook pages.

### **Copyright**

NWP respects Canadian and International laws and agreements with respect to the use of copyright materials. It is the responsibility of the individual using copyrighted materials to ensure said use is compliant with Canadian law, the Use of Copyright Materials Policy, and the Copyright Practices Guide for NWP instructors and Staff. See

<https://www.nwpolytech.ca/about/administration/policies/index.html> and

<https://www.nwpolytech.ca/about/administration/policies/fetch.php?ID=71>.

## **STATEMENT ON ACADEMIC MISCONDUCT:**

Academic Misconduct will not be tolerated. For a more precise definition of academic misconduct and its consequences, refer to the Student Rights and Responsibilities policy available at <https://www.nwpolytech.ca/about/administration/policies/index.html>.

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

#### **ADDITIONAL INFORMATION:**

##### **Study Skills Hub**

Adopting and adhering to effective learning habits in this course will likely take up a great deal of time, so plan your schedule accordingly. The NWP Study Skills Hub will help you develop the skills you need to succeed in your program and cope with the demands of higher education. Click on the following link for free access: <https://libguides.nwpolytech.ca/learningportal/studyskills>

##### **Reading and Note-taking**

In a post-secondary program, there is a lot of material to learn and understand. Whether you are trying to absorb information in class or trying to understand the material in your textbook, study techniques can make learning easier; see <https://libguides.nwpolytech.ca/studyskills/notetaking>