



## DEPARTMENT Business & Office Administration

### COURSE OUTLINE – Fall 2025

#### BA1110 (EC): 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.

<b>INSTRUCTOR:</b>	Doris Hoveland, CPA, CA, MBA	<b>PHONE:</b>	780-539-2824
<b>OFFICE:</b>	C423	<b>E-MAIL:</b>	DHoveland@nwpolytech.ca
<b>OFFICE HOURS:</b>	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.

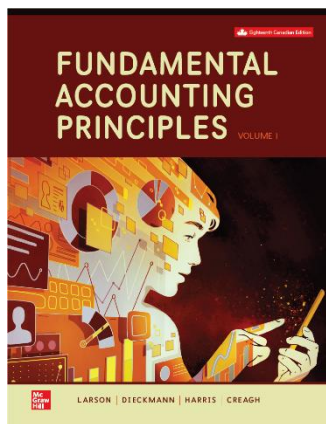
#### PREREQUISITES:

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

#### REQUIRED TEXT/RESOURCE MATERIALS:

**1. PRINT TEXT/E-BOOK + CONNECT**

Larson, K., Dieckmann, H., Harris, J. (2025). **Fundamental Accounting Principles Volume 1**, Eighteenth Canadian Edition, McGraw-Hill.



This text includes Connect with SmartBook Online Access.

Students must have a Connect access code to gain access to online resources and assessments. It is the student's choice if they purchase a new print text 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. *Note: the time zone in Connect must be set to Canada/Mountain time for duration of course.*

## 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 are not permitted in quizzes, testing, or examinations.

## 3. PROCTOR U

Students are responsible for all fees associated with ProctorU, a live proctoring service for online exams. Fees are paid when you schedule your exams through ProctorU.

Pricing per exam is as follows:

60 minutes or less - \$16 USD

61 - 120 minutes - \$25 USD

121 - 180 minutes - \$31 USD

### Device and Network Requirements:

A device must meet or exceed the following specifications, including the following software apps and internet capacity to participate in online course content. For device, software, and network requirements, please visit the following link: <https://www.nwpolytech.ca/doc.php?d=TECHREQ>

### DELIVERY MODE: Asynchronous

This is a paced online self-study course. You will work through the course content in the order presented, completing all textbook readings, chapter exercises, quizzes, and assignments before progressing to the next week. Please adhere to the tentative weekly schedule.

The course is delivered entirely online using NWP MyClass software and Connect. The exercises, assignments, and quizzes have specific due dates to keep you on track, so you will finish the 15-week course on time.

It is highly recommended that you take advantage of all the material on the MyClass course and Connect website. Access to Connect comes with the purchase of your textbook. Important information, announcements, and grades are posted on the NWP MyClass course site. Grades for exercises, assignments, and tests are also posted to the NWP MyClass gradebook. Please check your MyNWP account for your final letter grade after the completion of the course.

### 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 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 the 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.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.** Note that, in many cases, BA1110 and BA1120 together are required for transferability.

#### EVALUATIONS:

Weekly Chapter Assignments	15%
Quizzes (2 @ 5% each)	10%
Midterm	35%
Final Exam*	40%
<b>Total</b>	<b>100%</b>

***\*In order to receive credit for BA1110, you must achieve 50 percent on the final examination, and a course composite grade of at least D (50%).***

#### Evaluation Policies:

- Chapter assignments will be completed in Connect. The assignments will be automatically submitted on the due date stated in Connect. Late assignments will not be accepted and missed assignments will receive a grade of zero. No extensions or re-writes will be granted. Students will have 2 attempts at each assignment.
- Quizzes will be completed in Connect. Quizzes will be timed, and once the quiz has started, you must complete the entire quiz within the stipulated time limit. Logging out or losing internet connection during the quiz will result in a grade based only on the portion of the quiz that has been completed.
  - Re-writes or extra work will not be granted for missed quizzes or unsuccessful attempts.
  - There will be 2 quizzes, each worth 5% of your grade. Students will have 1 attempt at each quiz.
- The midterm exam, covering Chapters 1-5 must be completed between **October 23 – 25, 2025**.
  - **The midterm will be completed using Proctor U software.**
  - The midterm will be written closed book.
  - Students will have one attempt at the midterm exam. The test will be timed, and students will receive 80 minutes to complete. Once the test has started it must be completed in one sitting. Logging off or losing internet connection during the test will result in a grade based only on the portion of the exam that is completed. Students must have reliable internet connection when completing tests.
  - No rewrites will be granted for missed or unsuccessful attempts.
- The Comprehensive Final Exam will be written as scheduled by the Registrar’s Office during the December exam week. **The Final Exam will be completed utilizing Proctor U software.**
  - The Final Exam will be written closed book.
  - The Final Exam will account for 40% of your grade. Students will have one attempt at the Final Exam. The Final Exam will be timed, and students will receive 120 minutes to complete. Once the exam has started it must be completed in one sitting. Logging off or losing internet connection during the exam will result in a grade based only on the portion of the exam that is completed. Students must have reliable internet connection when completing exams.

- Calculators and approved translation devices are the only electronic devices allowed during all Quizzes, Midterm, and the Final Exam. No programmable calculators will be allowed. Textbooks or notes will not be allowed in the examination area. Cell phone calculators may **not** be used.
- In order to receive credit for BA1110, students must achieve 50% on the Final Exam, and a course composite grade of at least a D (50%).
- All quizzes, tests and exams will be written as scheduled. Check myClass and Connect to confirm due dates. No rewrites or rescheduled quizzes or tests/exams will be given.

#### 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 schedule is tentative and may vary slightly at the discretion of the instructor.

Week Beginning	Chapter	Topic	Graded Assessments
September 1	Chapter 1	Introduction to Accounting	
September 8	Chapter 2	Analyzing and Recording Transactions	Assignment 1 (Chapter 2)
September 15	Chapter 3	Adjusting Accounts for Financial Statements	
September 22	Chapter 3	Adjusting Accounts for Financial Statements	Assignment 2 (Chapter 3)
September 29	Chapter 4	Completing the Accounting Cycle	Assignment 3 (Chapter 4)
October 6	Chapter 5	Accounting for Merchandising Activities	Quiz 1 (Chapters 2 to 4)
October 13	Chapter 5	Accounting for Merchandising Activities	Assignment 4 (Chapter 5)
October 20		<b>Midterm</b>	Midterm (Chapters 2 to 5)
October 27	Chapter 6	Inventory Costing and Valuation	Assignment 5 (Chapter 6)
November 3	Chapter 7	Internal Control and Cash	Assignment 6 (Chapter 7)
November 10-14		Fall Break	
November 17	Chapter 8	Receivables	Assignment 7 (Chapter 8)
November 24	Chapter 9	Property, Plant and Equipment and Intangibles	Quiz 2 (Chapter 6 to 8)
December 1	Chapter 9	Property, Plant and Equipment and Intangibles	Assignment 8 (Chapter 9)
December 8		Review	
December 13-20		<b>Comprehensive Final Exam*</b>	Final Exam (Chapters 2 to 9)

\*In order to receive credit for BA1110, you must achieve 50 percent on the final examination, and a course composite grade of at least D (50%).

## **STUDENT RESPONSIBILITIES:**

Registered students are expected to abide by the rules and regulations of NWP. 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>

## **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/polytechnic-leadership/policies-directory>.

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

## **ADDITIONAL INFORMATION:**

### **Time Management**

Adopting and adhering to effective learning habits in this course will likely take up a great deal of time so plan your schedule accordingly. See **Course Schedule/Tentative Timeline** section above.

Course materials and announcements will be available on myClass, Connect, and NWP Webmail. Students are responsible for checking all three websites regularly.

### **Email**

Students may contact the instructor by NWP Webmail. Webmail will be answered within two business days 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 and material(s) and/or textbook pages, etc.

### **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> .

### **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>

## **USING PROCTORU:**

This course uses ProctorU Live for online exams. To utilize this service, you are required to complete the following steps:

- Create a ProctorU account by clicking the ProctorU link in the course.
- Download and install the Guardian Web Browser, Google Chrome, and the ProctorU extension.
- Schedule each exam at least 3 days (72 hours) in advance. If you miss this deadline, you cannot take the exam.
- Pay for the proctoring service. The fees are exclusively your responsibility and in no event shall be the responsibility of Northwestern Polytechnic.

For more detailed instructions [click here](#), and for video instructions [click here](#).

Before each exam, you must complete a room scan with your web camera, during which you will show your surroundings to a live proctor.

The invigilator will ask to view (but not collect or store) your student identification to verify your identity and will remotely access your computer to unlock the exam. When monitoring your actions via video streaming, the invigilator may possibly record your actions if they suspect academic integrity behavioural issues. You will be verbally notified if/when recording begins.

The collection of and access to the personal information listed above is permitted under subsection 33(c) of the *Freedom of Information and Protection of Privacy Act*, RSA 2000, c F-25, which states, “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, subsection 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.”

Records Retention: Any video records of you created by ProctorU will be kept by ProctorU for a maximum of 7 days in order to make a decision about any possible academic integrity infraction, after which time it shall be permanently deleted. All other personal information collected and stored by ProctorU within your profile account will be permanently deleted if the account has not been used after one year.

#### **Consent to Store Personal Information Outside Canada**

ProctorU is an American company. An agreement is in place between ProctorU and Northwestern Polytechnic by which ProctorU will take reasonable steps to protect your personal information from unauthorized access and disclosure. Information about how ProctorU protects your privacy can be found in their [Privacy Policy](#).

By using the ProctorU service via Northwestern Polytechnic, you consent to the storage of and access to your personal information outside of Canada.

This consent is in effect from the day you register with ProctorU and expires one year after completion of your exam.

Additional privacy and liability information regarding the use of ProctorU is available on the NWP website.