

DEPARTMENT OF BUSINESS AND OFFICE ADMINISTRATION

COURSE OUTLINE – Winter 2026

BA1120 (EC): Principles of 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 Head, CPA, CMA, MBA	PHONE:	780-539-2712
OFFICE:	C304	E-MAIL:	AHead@nwpolytech.ca
OFFICE HOURS:	By appointment		

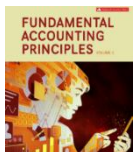
CALENDAR DESCRIPTION:

The course provides a further examination of accounting procedures and their underlying concepts and principles. Additional standards and problems of valuation, income measurement, and disclosure in financial statements are introduced.

PREREQUISITE: BA1110 Introduction to Accounting (3)

REQUIRED TEXT/RESOURCE MATERIALS:

1. PRINT TEXT/E-BOOK + Connect SmartBook



Larson, K. Dieckmann, H., Harris, J.; **Fundamental Accounting Principles, Volume 2**, Eighteenth Canadian Edition, McGraw-Hill Ryerson, 2025.

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 gain access to online resources and assessments. It is the student's choice to purchase a new print text with a Connect access code or an e-book with a Connect access code. If you purchased a used textbook, students must purchase a Connect access code separately.

Note: *the time zone in Connect must be set to Canada/Mountain time for course duration.*

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. COURSE MANAGEMENT SYSTEM & NWP IT REQUIREMENTS

NWP uses myClass (D2L/Brightspace) online course management system. See the BA1120 course home page often for important course information and announcements. To access visit <https://myclass.gprc.ab.ca/d2l/home>

For NWP minimum device, software, and network requirements, please visit the following link: <https://www.nwpolytech.ca/doc.php?d=TECHREQ>

4. ProctorU Fees for EC Courses

Students are responsible for all fees associated with ProctorU, a live proctoring service for online exams. Note: Students must be able to present valid photo identification. 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

DELIVERY MODE: Asynchronous (online) course.

This is a *paced online self-study course*. This type of course will be delivered online through NWP's learning management system and McGraw Hill Connect with Proctorio. There are no set class times and students attend asynchronously.

LEARNING OUTCOMES:

Upon completion of this course, students will be able to:

- Account for current liabilities.
- Prepare the calculations necessary to construct a payroll register and prepare entries to record and pay payroll. Calculate payroll costs levied on employers and prepare the entries to record the accrual and payment of these amounts.
- Account for the formation of a partnership, the allocation of partnership income or loss, the admission or withdrawal of a partner, and the liquidation of a partnership.
- Identify corporation characteristics, account for equity transactions, report and analyze profit, earnings per share and retained earnings.
- Prepare corporate reports, including a comprehensive income statement and a statement of changes in equity.
- Account for bonds, long-term notes payable, and lease liabilities.
- Account for debt and share investments.
- Describe cash flows and prepare a statement of cash flows.
- Explain and apply methods of financial statement analysis.

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:

Assignments	15%
Quizzes (Two @ 5% each)	10%
Midterm Exam	35%
Final Exam* (Comprehensive; all chapters) (2-Hours)	40%
Total	100%

***In order to receive credit for BA1120, you must achieve 50 percent on the final examination and a course composite grade of at least D (50%).** Final exams will be written as scheduled by the Registrar's Office during the exam period from April 16 - 23. Do not plan activities or trips during this period. Any unexcused absences will be assigned a grade of zero.

Students are strongly encouraged to complete all assignments, quizzes, and exams. Students will receive a zero (0) for missed assignments, quizzes, and/or examination(s). Extra work is not assigned. There are no rewrites, deadline extensions, or bonus assignments available to improve your grade. Students who submit a blank or substantially incomplete final examination will not be eligible for a repeat final examination.

Evaluation Policies:

- Connect practice assignments will be automatically submitted on the due date in Connect. Late assignments will not be accepted. Missed assignments and unsuccessful attempts will receive a grade of zero. No extensions or rewrites will be granted. The assignments for this course will be taken online using McGraw Hill Connect's Proctorio proctoring software which blocks/disables 'copy and paste' and printing. Note: Proctorio will not video or audio record students.
- Quizzes will be scheduled 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. Re-writes or extra work will not be granted for missed quizzes or unsuccessful attempts. Quizzes must be taken with Connect Proctorio, which blocks/disables 'copy and paste' and printing. No video or audio is recorded during quizzes.
- Midterm is *scheduled* for **week beginning February 23; students must schedule PROCTORU midterm exam at least 3 days (72 hours) in advance. If you miss this deadline, you cannot take the exam.** Do not plan activities or trips during this period. The course schedule is approximate and may vary slightly at the instructor's discretion.
 - Unexcused absences during midterm will be assigned a grade of zero. No rewrites will be granted for missed or unsuccessful attempts. Extra work will not be granted.

- Final exams will be written as scheduled by the Registrar's Office during the exam period from **April 16-23**. **Students must schedule the PROCTORU final exam at least 3 days (72 hours) in advance. If you miss this deadline, you cannot take the exam.** Do not plan activities or trips during this period. Any 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.

GRADING CRITERIA:

Grades will be assigned on the Letter Grading System. 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	Graded Assessments
Jan 5	Current Liabilities	Chapter 10	
Jan 12	Current Liabilities	Chapter 10	Assignment CH10
Jan 19	Payroll Liabilities	Appendix I	Assignment App I
Jan 26	Partnerships	Chapter 11	
Feb 2	Partnerships Organization and Operation of Corporations	Chapter 11 Chapter 12	Assignment CH 11 Quiz I (CH 10,11,I)
Feb 9	Organization and Operation of Corporations	Chapter 12	Assignment CH 12

Feb 16	Family Day and Winter Break		
Feb 23	Corporate Reporting Midterm Exam (80 minutes) using ProctorU	Chapter 13	Assignment CH 13 Midterm Exam
Mar 2	Analyzing Financial Statements	Chapter 17	Assignment CH 17
Mar 9	Bonds and Long-term Notes Payable	Chapter 14	
Mar 16	Bonds and Long-term Notes Payable	Chapter 14	Assignment CH 14
Mar 23	Accounting for Debt and Share Investments	Chapter 15	Quiz II (CH 14 – 15)
Mar 30	Accounting for Debt and Share Investments Reporting and Analyzing Cash Flows	Chapter 15/16	Assignment CH 15
Apr 6	Reporting and Analyzing Cash Flows	Chapter 16	Assignment CH 16
Apr 16 – 23	Comprehensive Final Exam* (2 Hours) using ProctorU	All Chapters	Final Exam

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Students are strongly encouraged to complete all assignments, quizzes, and exams. Students will receive a zero (0) for missed assignments, quizzes, and/or examination(s). Extra work is not assigned. There are no rewrites, deadline extensions, or bonus assignments available to improve your grade. Students who submit a blank or substantially incomplete final examination will not be eligible for a repeat final examination.

STUDENT RESPONSIBILITIES:

Registered students are expected to abide by NWP's rules and regulations. 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/administration/policies/index.html>.

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

ADDITIONAL INFORMATION:

Participation

Students may be refused permission to write the final examination on the advice of the instructor. This usually happens when absences are more than six (6) absences *or* if significant assessments like assignments, quizzes, tests, and/or exam(s) are not completed; 50% of all graded evaluations *are not* completed before the final exam. See Examination Policy and Debarred from Examinations; <https://www.nwpolytech.ca/about/administration/policies/fetch.php?ID=37>.

Time Management

The expectation for this course is that students read/review the course material before class. 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 the **Course Schedule/Tentative Timeline** section above. Course materials and announcements will be available in myClass, Connect, and NWP Webmail. Students are responsible for checking all three websites regularly: 2-3 times per week.

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, 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>.

Additional Information (continued):

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 NWP student identification with photo 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.