

DEPARTMENT OF BUSINESS AND OFFICE ADMINISTRATION**COURSE OUTLINE – Fall 2026****AC3110 (A2): Introductory Accounting – 3 (3-0-2) UT 75 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	PHONE:	780-539-2712
OFFICE:	C304	E-MAIL:	Ahead@nwpolytech.ca
OFFICE HOURS:	Monday & Wednesday 11:30 PM to 12:30 PM & by appointment		

CALENDAR DESCRIPTION: Postulates, principles, the accounting cycle, capital and income measurement, financial statement preparation and analysis; emphasis on reporting to shareholders, creditors and other external decision makers are topics covered in this course.

PREREQUISITE(S): None.

COREQUISITE(S): None.

REQUIRED MATERIALS:**1. E-BOOK/PRINT BOOK AND ONLINE RESOURCES**

Financial Accounting, Ninth Canadian Edition, Tietz, Thomas, Berberich, Seguin, Pearson Publishers.

This textbook includes MyLab Accounting online access. Both the e-book/print book and MyLab Accounting will be used extensively.

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 examinations. Cell phones, programmable calculators, and all other electronic devices are not permitted for use during tests and examinations.

3. SUPPORTED BROWSERS AND SYSTEM REQUIREMENTS

The following browsers and system requirements are required to participate in course content: see Pearson at [MyLab Accounting Supported Browsers and System Requirements](#).

4. COURSE MANAGEMENT SYSTEM:

NWP uses myClass (D2L) online course management system. In myClass, see the AC3110 course home page for important course information and grades. To access click [NWP myClass](#).

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 the course, students will be able to:

- Describe the system of accounting standards and principles.
- Demonstrate the accrual method of accounting and the accounting cycle.
- Prepare a balance sheet, income statement, statement of changes in equity, and a statement of cash flows using both the indirect and direct method.
- Identify the objectives and procedures of internal control.
- Account for short term investments and receivables, including bad debts.
- Account for the purchase, depreciation, and derecognition of tangible and intangible long-term assets.
- Account for bonds issued at par, at discount, and at premium by the effective interest method, including interest payments for full and partial periods.
- Journalize shareholder's equity transactions for share issue, repurchase, and both cash and stock dividends.
- Analyze financial statements, using horizontal and vertical analysis as well as ratio analysis.

TRANSFERABILITY:

Please consult the Alberta Transfer Guide for more information. You may check the transferability of this course at the Alberta Transfer Guide main page <http://www.transferalberta.alberta.ca>.

** For courses with alpha (letter) grading, a 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%
Term Test I (In-class 80 minutes)	25%
Term Test II (In-class 80 minutes)	25%
Final Examination (Comprehensive – All Chapters) (2 hours)	35%
Total	100%

Students are encouraged to complete all assignments, term tests, and exam(s). Students will receive a zero (0) for missed assignments, term tests, and/or exam(s). No re-writes, deadline extensions, or bonus assignments or tests are available to improve your grade. It is important to complete all evaluations as scheduled and to the best of your abilities; see Course Schedule and Tentative Timeline. Students who wish to contest an assignment, term test, or exam grade must do so within 5 business days of receiving their marks. Requests made after this period will not be considered.

ASSIGNMENTS, TERM TESTS, AND EXAMINATIONS:

- Term tests are tentatively scheduled for October 1 and November 5. Do not plan any activities on these two days. Unexcused absences during a term test will earn a grade of zero. No re-writes will be granted for missed or unsuccessful or blank attempts.
 - For excused absences, the weighting of a term test may be transferred to the final exam at the instructor's discretion. Students with absences in excess of six classes (2 weeks) will be refused the ability to move any term test weightings to the final examination.
 - Calculators (see Required Materials) and pre-approved translation devices are the only electronic devices allowed during term tests and the final examination. Cell phones, programmable calculators, and all other electronic devices are not permitted for use during tests and examinations.
- Final exams will be written as scheduled by the Registrar's office during the exam period from December 12 - 19. The final exam in this course is 2 hours. Do not plan activities during this period. See Final Examination Policy and procedures at [Policies Directory](#).
 - Calculators (see Required Materials) and pre-approved translation devices are the only electronic devices allowed during term tests and the final examination. Cell phones, programmable calculators, and all other electronic devices are not permitted for use during tests and examinations.

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:

Note: Course schedule is tentative and may vary slightly at the discretion of the instructor.

Week of . . .	Content Coverage and Required Reading	Quick Quizzes/solutions, Stop+Think questions/solutions, & graded Assignments
Sept 2 – 5	Outline & Course Overview Financial Statements	myClass Chapter 1
Sept 6 – 12	Financial Statements Recording Business Transactions	Chapter 1 Chapter 2
Sept 13 – 19	Recording Business Transactions Accrual Accounting & the Financial Statements	Chapter 2 Chapter 3
Sept 20 – 26	Accrual Accounting & the Financial Statements Cash and Receivables	Chapter 3 Chapter 4
Sept 27 – Oct 3	Cash and Receivables Term Test I (Oct 1 In-class) Inventory and Cost of Goods Sold	Chapter 4 Chapters 1 – 4 Chapter 5
Oct 4 – 10	Inventory and Cost of Goods Sold	Chapter 5
Oct 11 – 17	Property, Plant & Equipment, Intangible Assets, & Goodwill	Chapter 6
Oct 18 – 24	Liabilities	Chapter 7
Oct 25 – Oct 31	Shareholders' Equity	Chapter 8
Nov 1 – 7	Shareholders' Equity Term Test II (Nov 5 In-class)	Chapter 8 Chapters 5 - 8
Nov 8 – 14	Remembrance Day and Fall Break (No Classes)	
Nov 15 – 21	The Statement of Cash Flows	Chapter 9
Nov 22 – 28	Financial Statement Analysis	Chapter 10
Nov 29 – Dec 5	Investments and the Time Value of Money	Appendix A
Dec 6 – 10	Investments and the Time Value of Money	Appendix A
Dec 12 – 19	Final Exam (Comprehensive) (2 hours)	All Chapters

Students are encouraged to complete all assignments, tests, and exam(s). Students will receive a zero (0) for missed assignments, tests, and/or exam(s). No re-writes, deadline extensions, or bonus assignments or tests are available to improve your grade. It is important to complete all evaluations as scheduled and to the best of your abilities; see Course Schedule and Tentative Timeline. Students who wish to contest an assignment, term test, or exam grade must do so within 5 business days of receiving their marks. Requests made after this period will not be considered.

STUDENT RESPONSIBILITIES:

Registered students are expected to abide by NWP's policies and procedures. It is the student's responsibility to be fully acquainted with and adhere to NWP's policies and procedures; see Students Rights and Responsibilities Policy at [Policies Directory](#) and [Student Rights and Responsibilities Policy](#).

Participation and Time Management:

The expectation is that students read (see [How to read textbooks](#)) the chapter before and after class. As well, attempt the Quick Quizzes with solutions (end of chapter) and Stop+Think questions with solutions (end of chapter) before and after class. Selected Assess Your Progress questions will be assigned *after* class content coverage to provide further practice and feedback.

Please bring your e-book/print book, pencils, and note paper to every class. For each topic listed, a classroom lecture will be accompanied by a demonstration of related accounting procedures, as well as participation in in-class activities. Don't rely solely on slides presented by your instructor. Take your own notes each class for more complete information. Relevant textbook readings and problems will be assigned after class to test the student's knowledge, understanding, and application of the material.

Plan one "study" hour per class hour. To be successful, you should be doing about an hour of out-of-class work like studying, reading, and working on assignments for every hour you spend in class. Effective time management means creating a balance that allows you to do the things you need to do without getting completely overwhelmed and stressed. This requires being realistic about how much time you need.

Course materials and announcements will be available on myClass, MyLab Accounting Lab, and NWP Webmail. Students are responsible for checking all three websites regularly: 3 – 5 times per week.

Attendance:

Students are expected to attend all classes, arrive on time, and remain for the duration of class activities. Attendance will be recorded in myClass for students to view; excessive lateness will be considered an absence. For excused absences, the weighting of a term test may be transferred to the final exam at the instructor's discretion. Students with absences in excess of six classes (2 weeks) will be refused the ability to move any term test weightings to the final examination.

Students may be refused permission to write the final examination on the advice of the instructor. This usually happens when there are more than six class absences, if significant assessments like assignments, terms tests, and/or exam(s) are not submitted before deadlines and graded, and/or if the student is mathematically unable to pass the course, even by scoring 100% on the final exam; see Examination Policy and Debarred from Examinations at [Policies Directory](#).

Cell Phones:

The use of cell phones during class time is unprofessional and distracting to the instructor as well as fellow students. Cell phones must be turned off or set to silent and placed out of sight during class time.

Recording:

Recording lectures or taking screen shots in class is prohibited unless advanced permission is obtained from the instructor and any guest presenter(s). In the event such permission is granted, recordings may only be used for individual study and may not be reproduced, transferred, distributed, or displayed in any public manner.

Webmail:

Your webmail inbox is the hub for connecting with instructors, classmates, and campus services. Key updates to class details may be sent via webmail. Students may contact the instructor by webmail (or phone); click [myLinks](#). Webmail will be answered within three (3) business days. *Webmail correspondence to your instructor must be sent from your NWP student 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 e-book/textbook pages, etc.

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 [Policies Directory](#).

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

Additional Information:

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: [Welcome to the Study Skills Hub](#) .

Welcome to the Study Skills Hub includes topics with video such as:

- Time Management ([Time Management](#))
- Studying and Test Taking ([Studying](#))
- Reading and Note-taking ([Reading & Notes](#))
- Sleep ([Sleep Matters](#))
- Tackling Problems ([Strategies to improve your resilience](#))

As well, students may book an appointment with the NWP Academic Strategist at the following link: [Make an Appointment Academic Strategist](#) .