



**DEPARTMENT OF BUSINESS AND OFFICE ADMINISTRATION**

**COURSE OUTLINE – FALL 2020**

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

**INSTRUCTOR:** Abigail Head, CPA, CMA **PHONE:** (780) 539-2712  
**OFFICE:** n/a **E-MAIL:** ahead@gprc.ab.ca  
**OFFICE HOURS:** Monday 12:00 PM – 1:30 PM & Friday 12:00 PM – 1:30 PM

**FALL 2020 DELIVERY**

**Remote Delivery.** This course is delivered remotely. There are no face-to-face or onsite requirements. Students must have a computer with a webcam and reliable internet connection. Technological support is available through [helpdesk@gprc.ab.ca](mailto:helpdesk@gprc.ab.ca).

**Remote delivery** refers to synchronous learning following the published timetable on the GPRC website and outlined in your MyGPRC course schedule.

**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:** None

**REQUIRED TEXT/RESOURCE MATERIALS:**

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.** Students will require an appropriate calculator; i.e. Sharp EL-738 (used in BA1050) is recommended. The calculator function of a cell phone is not sufficient for course work.

**COURSE MANAGEMENT SYSTEM**

GPRC uses the “myClass” (D2L) online course management system.  
To access myClass (D2L), visit <https://myClass.gprc.ab.ca/>

## REQUIRED TEXT/RESOURCE MATERIALS (continued):

### 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	Microsoft Office 2016 or compatible office suite
*GPRC students receive a free Microsoft Office 365 license for Windows or macOSX	

Internet	
DSL, Cable or LTE wireless internet	1.5Mbps upload, 1.5Mbps download

### MINIMUM DEVICE REQUIREMENTS:

**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 the **Zoom** web-based audiovisual conference system.

Zoom is a real-time virtual meeting environment that supports:

- Real-time audio/video discussion, with breakout rooms for small group discussion
- Text messaging
- Surveys and basic assessments
- Application and Desktop sharing
- A shared whiteboard with markup tools
- Recording of sessions for convenient playback

To take part in a conference, you will need a headset or speakers and a microphone. **For some examinations a web camera may be required.** The first time that you connect, you will be prompted to run through some set-up routines that will run automatically from the server.

To participate in Zoom meetings, click on the meeting links that your instructor has set up within your D2L course space.

### 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
- Inventory Costing and Valuation
- Internal Control and Cash
- Receivables
- 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.

## LEARNING OUTCOMES (continued):

- 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 and interest.
- Calculate and account for depreciation
- Account for the purchase and disposition of capital assets

## DELIVERY MODE(S):

For each topic listed, there will be a classroom lecture/discussion and a demonstration of related accounting procedures. Relevant textbook readings and problems will be assigned to test your knowledge, understanding and application of the course material.

This is a 3-credit course with 3 lecture hours and 2 lab hours per week. The allocation is at the instructor's sole discretion, i.e., Friday's will **not** be solely lab time and include lectures. Connect will be used to supplement your course work, complete assignments and aid in preparation for term tests and exams.

## TRANSFERABILITY:

Athabasca University

MacEwan University

SAIT

University of Alberta

University of Lethbridge

Other (transfers in combination with other courses or to other institutions)

**\*Warning:** Although we strive to make the transferability information in this document up-to-date and accurate, **the student has the final responsibility for ensuring the transferability of this course to Alberta Colleges and Universities.** Please consult the Alberta Transfer Guide for more information. You may check to ensure the transferability of this course at Alberta Transfer Guide main page <http://www.transferalberta.ca> or, if you do not want to navigate through few links, at <http://alis.alberta.ca/ps/tsp/ta/tbi/onlineSearch.html?SearchMode=S&step=2>

**\*\* Note that, in many cases, BA1110 and BA1120 together are required for transferability. 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	15%
Term Test 1	16%
Term Test 2	16%
Final Exam	<u>38%</u>
Total	<u>100%</u>

Final grades are rounded to the nearest whole percentage. Student requests to have their final grade adjusted will be denied.

Important information, announcements and grades will be posted in myClass. The grades posted on myClass are not final. Please check your myGPRC account (<https://my.gprc.ab.ca/SelfService/Home.aspx>) for your final grade at the end of the semester.

## ASSIGNMENT, QUIZ, TEST AND EXAM POLICIES:

- Connect assignments will be automatically submitted on the due date. Late assignments will not be accepted and will receive a grade of zero. Study attempts in Connect are not graded.
- Quizzes and term tests are given throughout the semester. Scheduling will take place for quizzes as the course progresses and you will be given ample, advanced notice of these dates. Unexcused absences during a test or quiz will earn a grade of zero. For excused absences, the weighting of the test may be transferred to the final exam at the instructor's discretion. No re-writes will be granted for missed exams or unsuccessful attempts.
- Calculators and approved translation devices are the only electronic devices allowed during quizzes, major tests or the final exam. **Cell phone calculators may not be used in examinations.**
- Term tests are tentatively scheduled for **October 7, 2020** and **November 18, 2020** **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. Format utilized will be announced prior to midterm exam.
  - No re-writes will be granted for missed exams or unsuccessful attempts.
  - To participate in the midterm exam a headset or speakers, microphone, and a web camera is required.
- Final exams will be written as scheduled by the Registrar during the exam period from December 11-19, 2020. **Do not plan activities or trips during this period.** Re-writes for the final exam will not be granted, and any unexcused absences will earn a grade of zero.
  - Final examinations will be conducted remotely online. Format utilized will be announced prior to exam.
  - To participate in the final examination a headset or speakers, microphone, and a web camera is required.

**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:**

Course schedule is approximate and may vary slightly at the discretion of the instructor.

Week Beginning	Topic	Required Reading
August 30	Course outline review & technology (zoom) check Introduction to Accounting	Chapter 1
September 6	Analyzing and Recording Transactions	Chapter 2
September 13	Adjusting Accounts for Financial Statements	Chapter 3
September 20	Adjusting Accounts for Financial Statements	Chapter 3
September 27	Completing the Accounting Cycle and Classifying Accounts	Chapter 4
October 4	<b>Term Test I</b> & Accounting for Merchandising Activities	Chapter 5
October 11	<i>Thanksgiving &amp; Fall Break</i>	
October 18	Accounting for Merchandising Activities	Chapter 5
October 25	Inventory Costing and Valuation	Chapter 6
November 1	Internal Control and Cash	Chapter 7
November 8	Internal Control and Cash	Chapter 7
November 15	<b>Term Test II</b> & Receivables	Chapter 8
November 22	Receivables	Chapter 8
November 29	Property, Plant and Equipment and Intangibles	Chapter 9
December 6	Property, Plant and Equipment and Intangibles	Chapter 9
December 11 – 19	<b>COMPREHENSIVE FINAL EXAM (TBA)</b>	<b>All Chapters</b>

## **STUDENT RESPONSIBILITIES:**

### **Attendance:**

Students are expected to attend all virtual lectures/labs via zoom, arrive on time, and remain for the duration of the activities. Students with absences in excess of 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>.

### **Time Management:**

The expectation for this course is that students will read the chapter content and quick study and/or exercise questions *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.

Adopting and adhering to effective learning habits in this course will likely take up a great deal of time so students are encouraged to plan their schedule accordingly. It is difficult for students to catch up once they fall behind schedule.

During class via zoom, it is expected that students will work on the 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; 2 – 5 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. 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.

## **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 can't 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.