

Registrar
S

GRANDE PRAIRIE REGIONAL COLLEGE
BUSINESS ADMINISTRATION
COURSE OUTLINE
FALL 1989

Instructor: Don Brown

1989-90

BA 111 - INTRODUCTION TO ACCOUNTING

TEXT, ETC.: Accounting: The Basis for Business Decisions, Fifth Canadian Edition, W.B. Meigs, R.F. Meigs, W.P. Lam; McGraw Hill Ryerson Limited.

A computer exercise may be implemented.

PREREQUISITE: None.

COURSE DESCRIPTION: An introduction to accounting procedures and their underlying concepts and principles. Within this framework, accounting practice is integrated with the development of accounting information for effective decision making.

COURSE OBJECTIVES:

To develop an ability to analyze and record economic transactions in basic accounting format.

To acquaint the student with the accounting process, its terminology, and the information that it generates.

To introduce standards and problems of valuation, income measurement and disclosure in financial statements.

GRADING:

FINAL EXAM	40%
MID TERM	30%
OTHER ASSIGNMENTS	20%
CLASS PARTICIPATION	10%

COURSE

Text Chapters 1 through 10. Problems and cases from the text and related materials to be distributed during the term.

The laboratory session will be used for problem-solving and case analysis. Issues of common interest will be further explored in this time slot.

An understanding of the accounting process within organizations is integral to a well-rounded program of business studies. This understanding will be useful, as confirmed by the business community, in any career option that the student chooses and serves as an academic base for further studies in accounting.

Students are encouraged to discuss the course material in groups.

OFFICE HOURS:

Monday 1:30p.m.-3:00p.m.
Tuesday 1:30p.m.-3:00p.m.
or by appointment.

Course Outline

- | | |
|------------|---|
| Chapter 1 | The Language of Business |
| Chapter 2 | Recording changes in financial position |
| Chapter 3 | Measuring business income |
| Chapter 4 | Completion of the accounting cycle |
| Chapter 5 | Merchandising companies (pages 191 - 213) |
| Chapter 6 | Computer - bases accounting systems (264 - 269) |
| Chapter 7 | The control of cash transactions |
| Chapter 8 | Accounts Receivable |
| Chapter 9 | Inventories |
| Chapter 10 | Depreciation |