

GRANDE PRAIRIE REGIONAL COLLEGE
BUSINESS ADMINISTRATION
COURSE OUTLINE
WINTER 1992
VALLEYVIEW, ALBERTA

BA 111 - INTRODUCTION TO ACCOUNTING

INSTRUCTOR: Dennis Fitzgerald

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Room E 216

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**MATERIALS
REQUIRED:** Accounting: The Basis for Business Decisions, Sixth
Canadian Edition, W.B. Meigs, R.F. Meigs, W.P. Lam;
McGraw-Hill Ryerson Limited.

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	39%
MID TERM	30%
TERM WORK	31%
(ASSIGNMENTS/QUIZZES)	
	<hr/> 100%

COURSE Text Chapters 1 through 10. Problems and cases
CONTENT: 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 this course with the instructor at any time.

<u>TOPIC</u>	<u>TIME ALLOTMENT</u>	<u>TEXT CHAPTERS</u>
Introduction	1 Week	1
Financial Statements	4 Weeks	1, 2, 3,
Adjusting Entries	1.5 Weeks	4
Cost of Goods Sold	1 Week	5
Internal Control/ Cash Management	1 Week	5, 7
Current Assets	3 Weeks	8, 9
Fixed Assets	1.5 Weeks	10
Review	1 Week	

ASSIGNMENT POLICY: Assignments will be due at the beginning of class on the due date. Late assignments will be penalized 25% per day.

ATTENDANCE POLICY: Students are expected to attend all classes and labs on a regular basis.