

GRANDE PRAIRIE REGIONAL COLLEGE  
BUSINESS ADMINISTRATION  
COURSE OUTLINE

BA 111 - INTRODUCTORY ACCOUNTING

1985-86

TEXT:

Accounting: The Basis for Business Decisions,  
W.B. Meigs, R.F. Meigs & W.P. Lam; Fourth  
Canadian Edition; McGraw-Hill Ryerson Ltd.

WORKING MATERIALS: 2-column and 3-column pad of paper  
for classroom and assignments,  
pencils, ruler, eraser, and pens  
(one red). It is also suggested  
that you consider purchasing a  
calculator for personal use.

ADDITIONAL STUDY AID: ALEX TAPES available in the  
Library - 20-minute audio-visual  
presentation on different  
accounting topics.

PREREQUISITE: Nil.

COURSE  
DESCRIPTION:

Emphasis on basic principles of double entry account-  
ing. Attention given to corporate financial state-  
ments, closing and adjusting entries, merchandising  
and inventory recording and controls, and general  
ledger and statement organization. Introduction to  
the uses of various journals and forms of business  
organization. Also an introduction to the handling  
of assets - fixed, intangible and natural resources.

COURSE  
OBJECTIVES:

Learn the basic body of knowledge related to the  
bookkeeping and accounting field - terminology,  
methods, trends.

Develop the ability to apply material - problem sol-  
ving and decision making.

Gain an understanding of the application of accounting  
principles in actual business use.

## BA 111 - INTRODUCTORY ACCOUNTING

Learn to work accurately and neatly, using the mechanical procedures appropriate for recording and reporting.

Be responsible for completing assignments on time. Hand-in assignments will be accepted only if proper arrangements have been made with the instructor prior to the due date.

GRADING:	Midterm and Final Exam	55%
	Three Take-Home Labs	30%
	Hand-In Exercises & Participation	15%

### COURSE CONTENT:

#### Chapters

- 1 Accounting: The Language of Business
- 2 Recording Changes in Financial Position
- 3 Measuring Business Income
- 4 Completion of the Accounting Cycle
- 5 Accounting for Purchases and Sales of  
Merchandise
- 6 Internal Control
- 7 Accounting Systems: Manual and EDP
- 8 The Control of Cash Transactions
- 9 Receivables and Payables
- 10 Inventories
- 13 Payroll Accounting