

GRANDE PRAIRIE REGIONAL COLLEGE

1986-87

BUSINESS ADMINISTRATION

COURSE OUTLINE--FALL 1986

BA 111 - INTRODUCTION TO ACCOUNTING

TEXT, ETC.: Accounting: The Basis for Business Decisions, Fourth Canadian Edition, W.B. Meigs, R.F. Meigs, W.P. Lam; McGraw-Hill Ryerson Limited, 1985

Study Guide to accompany the above text is recommended.
4-column worksheets for problem-solving and analysis.

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 analyse 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 50%
TERM WORK 50%

COURSE CONTENT: Text Chapters 1 through 5 and Chapters 8 through 12. Problems and cases from the text and related materials to be distributed during the term.

The laboratory session will be used for problem-solving, case analysis and an introduction to computerized accounting programs. 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.