

GRANDE PRAIRIE REGIONAL COLLEGE  
BUSINESS ADMINISTRATION  
COURSE OUTLINE  
WINTER 1988

1987-88

BA 111 - INTRODUCTION TO ACCOUNTING

- TEXT: W.B. Meigs, R.F. Meigs, W.P. Lam; Accounting: The Basis for Business Decisions, Fourth Canadian Edition, McGraw-Hill Ryerson Limited, 1985
- Centre for the Advancement of Professional Accounting Education, Smartaccount II, Faculty of Business, University of Alberta, 1987.
- 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.
  - To develop the students ability to understand and utilize accounting information in a decision-making setting by solving a number of exercises, problems and cases on the computer.

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GRADING:	FINAL EXAM	50%
	MID TERM	25%
	OTHER ASSIGNMENTS	25%

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 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.