

Registrar
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GRANDE PRAIRIE REGIONAL COLLEGE
BUSINESS ADMINISTRATION
COURSE OUTLINE
FALL 1989

Instructor: M. Zablocki

BA 111 - INTRODUCTION TO ACCOUNTING

1989-90

TEXT: Accounting: The Basis for Business Decisions,
Fifth Canadian Edition, W.B. Meigs, R.F. Meigs,
W.P. Lam; McGraw-Hill Ryerson Limited, 1988.

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 decisions making.

COURSE DESCRIPTION: 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%
QUIZZES <2>	15% EACH

COURSE CONTENT: 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

BA 111 COURSE OUTLINE CONT'D

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 any time.

BA 111 SEPT. - DEC. 1989 Course Outline: Chapters of Text

CHAPTER 1

Accounting: The Language of Business

What is Accounting?

Financial statements: the starting point in the study of accounting.

Forms of business organization

Use of financial statements by outsiders

CHAPTER 2

Recording changes in financial position

The ledger

The journal

- The trial balance

The accounting cycle: an introduction

CHAPTER 3

Measuring business income

Adjusting entry for depreciation expense

Financial statements

Closing the accounts

CHAPTER 4

Completion of the accounting cycle

Adjusting entries: a closer look

The work sheet

CHAPTER 5 (pages 191 - 213 ONLY)

Merchandising companies

CHAPTER 6 (pages 264 - 289 ONLY)

Computer - based accounting systems

CHAPTER 7

The control of cash transactions

Bank chequing (current) accounts

BA 111 CHAPTER OF TEXTS CONT'D

CHAPTER 8

Accounts receivable and Notes receivable

CHAPTER 9

Inventories

CHAPTER 10

Plant and equipment and depreciation
Disposal of plant and equipment
Natural resources
Intangible assets