

GRANDE PRAIRIE REGIONAL COLLEGE  
BUSINESS ADMINISTRATION  
COURSE OUTLINE

1987-88

BA 112 - PRINCIPLES OF ACCOUNTING

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

Chapter 21 Supplement to above text to be distributed  
during the session.

4-column worksheets for problem-solving and analysis

PREREQUISITE: BA 111 - Introduction to Accounting

COURSE DESCRIPTION: A further examination of accounting procedures and  
their underlying concepts and principles. Additional  
standards and problems of valuation, income measure-  
ment and disclosure in financial statements are  
introduced.

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 gener-  
ates.

To develop an ability to prepare, analyse and inter-  
pret financial statements.

To gain an understanding of the relevant issues sur-  
rounding valuation and income determination in  
financial disclosure.

GRADING: FINAL EXAM 50%  
MIDTERM 25%  
OTHER ASSIGNMENTS 25%

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COURSE  
CONTENT:

Text Chapters 14, 16 through 19, 21, 22. Problems from the text and related materials to be distributed during the term.

The laboratory session will be used for problem-solving. Issues of common interest will be further explored in this time period.

An understanding of the accounting process within organizations is integral to a well-rounded program of business studies. This understanding is useful for 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.