

GRANDE PRAIRIE REGIONAL COLLEGE
BUSINESS ADMINISTRATION
COURSE OUTLINE

1990-91

BA 112C3 - Principles of Accounting
Winter 1991

INSTRUCTOR: Donald Brown

CLASS HOURS: M W F 13:00 - 13:50 P.M. C110
R 15:00 - 16:50 P.M. J201

OFFICE: D315

TELEPHONE: 539-2007 (Office)
532-1119 (Home)

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

4-column worksheets for problem solving and
analysis.

PREREQUISITE: BA 111 Introduction to Accounting.

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

COURSE
OBJECTIVES: 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 develop an ability to prepare, analyze and
interpret financial statements.

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

To gain background knowledge that can be applied in the diploma level of the program.

GRADING:	FINAL EXAM	39%
	MID-TERM #1	25%
	MID-TERM #2	26%
	CLASS PARTICIPATION/ASSIGNMENTS	10%

COURSE CONTENT:	<u>Chapter</u>	
	11	Current Liabilities and Payroll Accounting (payroll accounting only--starting page 477)
	13	Accounting Principles and Concepts: Effects of Inflation
	14	Corporations: Organization and Shareholders' Equity
	15	Corporations: Operations, Earnings per Share, and Dividends
	16	Bonds Payable, Leases and Other Liabilities
	17	Investments in Corporate Securities (consolidated financial statements not included--ending page 705)
	19	Statement of Changes in Financial Position (Developing a statement not covered in depth--overview from page 766)
	20	Analysis and Interpretation of Financial Statements

The lecture hours will primarily involve class instruction and discussion on the above topics and it is strongly suggested that the relevant chapters be read before the appropriate class.

Lab hours will be used for solving problems related to the current week's lectures.