

GRANDE PRAIRIE REGIONAL COLLEGE
BUSINESS ADMINISTRATION
COURSE OUTLINE

1989-90

BA 112 Principles of Accounting

Winter 1990

INSTRUCTOR: Julia Saurazas

CLASS HOURS: T, R 11:00 A.M. - 12:20 P.M. F258

LAB HOURS: W 3:00 P.M. - 4:50 P.M. E248

OFFICE: D239

OFFICE HOURS: M, W 1:00 P.M. - 2:00 P.M.
F 10:00 A.M. - 11:00 A.M.
or by appointment.

TELEPHONE: 539 - 2902 (Office)
539 - 0314 (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	40%
	Mid-term #1	25%
	Mid-term #2	25%
	Written Assignment	5%
	Class Participation	5%

COURSE CONTENT:

<u>Date</u>	<u>Chapter</u>
Jan. 2, 4, 9	11. Current Liabilities and Payroll Accounting (payroll accounting only--starting page 477)
Jan. 11,16,18	13. Accounting Principles and Concepts: Effects of Inflation.
Jan. 23, 25,30	14. Corporations: Organization and Shareholders' Equity.
Feb. 1,6,8	15. Corporations: Operations, Earnings per Share, and Dividends.
Feb. 13,15,20,22	16. Bonds Payable, Leases and Other Liabilities.
Mar. 6, 8	17. Investments in Corporate Securities (consolidated financial statements not included--ending page 705)
Mar. 13,15,20,22,27	19. Statement of Changes in Financial Position (Developing a statement not covered in depth--overview from page 766) Computer applications.

Mar. 29, Apr. 3, 5 20. Analysis and Interpretation of Financial Statements.

Apr. 10, 12

Review

The dates corresponding to the course content are guidelines only and the amount of time spent on certain topics will be dictated by the class.

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.