

GRANDE PRAIRIE REGIONAL COLLEGE  
DEPARTMENT OF BUSINESS ADMINISTRATION  
COURSE OUTLINE

1990-91

BA 113 - ANALYTICAL TOOLS OF ACCOUNTING

**INSTRUCTOR:** Dennis Fitzgerald

**CLASS HOURS:** M W F 13:00 P.M. - 13:50 P.M. PO I  
R 15:00 P.M. - 16:50 P.M. PO B

**OFFICE:** Portable J-6

**TELEPHONE:** 539-2089 (Office)  
539-3869 (Home)

**MATERIALS REQUIRED:** Accounting: The Basis for Business  
Decisions, Fifth Canadian Edition.  
Meigs, Meigs, Lam; McGraw-Hill  
Ryerson Limited, 1988.

Calculator

**PREREQUISITE:** BA 111

**COURSE DESCRIPTION:** Introduction to basic accounting concepts from a marketing point of view. Includes the use of computer software, break-even analysis, sales forecasting, interpretation of all financial statements and budgeting.

**COURSE OBJECTIVES:** To develop an ability to read and interpret Financial statements.

To develop an ability to prepare cash flow schedules, budgeting and sales forecasting.

To develop an ability to prepare Cost-Volume-Profit Analysis (break-even).

To introduce students to software systems in manipulating accounting information.

**EVALUATION:**

Final Exam	39%
Mid-term	26%
Case Project	25%
Assignments & participation	10%

## BA 113 - ANALYTICAL TOOLS OF ACCOUNTING

COURSE CONTENT:	Topic	Time Allotment	Text Chapters
	Review BA 111	1 week	1 - 10
	Shareholder's Equity	1 week	14
	Computer-Based Accounting	3 weeks	6
	Interpretation of Statements	1.5 weeks	20
	Cost-Volume-Profit Analysis	2 weeks	24
	Budgeting & sales forecasting	2.5 weeks	25
	How to secure financing	1 week	
	Project reports	1 week	Case

### CAUTION:

BA 113 does not provide an in depth study of accounting topics and therefore does not qualify as CMA, CGA exempt nor is it accepted as University transferable. BA 113 does not provide the required prerequisite necessary for students planning to major in Accounting.