

GRANDE PRAIRIE REGIONAL COLLEGE  
DEPARTMENT OF OFFICE ADMINISTRATION  
COURSE OUTLINE

W 91

CA2412A3 - INTRODUCTORY ACCOUNTING II

INSTRUCTOR: Sharron Barr

OFFICE: C411

TELEPHONE: 539-2979

PREREQUISITE: CA2411 or Equivalent

TEXTS: Finanacial Accounting (Brief Version), Horngren, Harrison & Lemon; 3rd Canadian Edition. McGraw, Hill; and working papers to accompany.

Accounting, the Basis for Business Decisions (Volume 2), Lam, Meigs & Meigs; 7th Canadian Edition. McGraw, Hill; and working papers to accompany.

Integrated Assignments, in-house package.

**COURSE DESCRIPTION:** A continuation of CA2411, Introductory Accounting, this course is intended to further introduce students to financial counting procedures and their underlying concepts and principles. Topics covered include payroll and labour standards, inventory and cost of goods sold, capital assets, liabilities, professional judgement and ethical conduct, partnerships and corporations, and financial statement analysis. Students will integrate theoretical concepts with computerized accounting applications using **MICROSOFT OFFICE PROFESSIONAL**.

**COURSE  
OBJECTIVES:**

This course continues to introduce introductory accounting concepts to further prepare students for today's dynamic, competitive and continually changing business world. Students are introduced to additional financial accounting procedures and concepts, and are required to practically apply these procedures and concepts to computerized accounting problems. Text problems, selected problems, cases, and integrated computer application problems will be used in the course.

**EVALUATION:**

The final course mark is determined from the following:

Integrated Assignments	60%
Quizzes	15%
Mid-term Exam	15%
Final Exam	20%

**FINAL GRADE:**

Conversion from percentages to GPA as follows:

90 - 100	9
80 - 89	8
72 - 79	7
65 - 71	6
57 - 64	5
50 - 56	4
45 - 49	3
26 - 44	2
0 - 25	1

**COURSE  
CONTENT:**

Merchandise Inventory	Chapter 9	Horngren
Capital Assets	Chapter 10	Horngren
Current Liabilities	Chapter 11	Horngren
Payroll	Chapter 11	Horngren
Partnerships	Chapter 13	Meigs
Corporations	Chapter 14	Meigs
Additional Corp. Transactions	Chapter 15	Meigs
Special Types of Liabilities	Chapter 16	Meigs

**ASSIGNMENT  
POLICY:**

ALL ASSIGNMENTS MUST BE COMPLETED in order to receive a final grade in this course. Integrated assignment grades will be assessed to CA2412 and CA1331 respectively. All integrated assignment hard-copy printouts must be laser quality and must be accompanied with a diskette. All integrated assignments must be appropriately coded and organized.

**CA2412A3 - INTRODUCTORY ACCOUNTING II**  
**January 1997 Schedule**

Monday	Tuesday	Wednesday	Thursday	Friday
<p align="right">January 6</p> <p>Course Outline January Sch. Chapter 9 - Horngren Merchandise Inventory: *perpetual and periodic systems *cost of goods sold *inventory costing methods: specific unit cost, weighted-average, FIFO, LIFO</p>	<p align="right">7</p> <p>*lower of cost or market value *estimation of inventory by gross margin method, retail method Read: Chapter 9 Do together - 9-1, 9-2, 9-6, 9-11</p>	<p align="right">8</p> <p>Complete in-class assignments DO: 9-7, 9-9, 9-12</p>	<p align="right">9</p> <p>Review Assignments DO: 9-1a, 9-2a, 9- 3a, 9-8a, 9-9a</p>	<p align="right">10</p> <p>Workday</p>
<p align="right">13</p> <p>Review Assignments</p>	<p align="right">14</p> <p>Review Assignments</p>	<p align="right">15</p> <p>Review Chapter 9</p>	<p align="right">16</p> <p>Chapter 9 Test 2 hours Read Chapter 10 Capital Assets</p>	<p align="right">17</p> <p>Review Chapter 9 Test Chapter 10 Capital Assets: *plant and equipment - long- lived assets *amortization of long lived assets: straight-line, units of production, declining balance</p>
<p align="right">20</p> <p>*disposal of property, plant and equipment *depletion *intangible assets and amortization *betterment vs. repairs Do together: 10- 1, 10-2, 10-3, 10-6, 10-9, 10-11, 10-12, 10-13, 10-14</p>	<p align="right">21</p>	<p align="right">22</p> <p>DO: 10-3a, 10-4a, 10-5a, 10-3b, 10- 8b * INTEGRATION ASSIGNMENTS</p>	<p align="right">23</p> <p>Workday</p>	<p align="right">24</p> <p>Workday</p>
<p align="right">27</p> <p>Review Assignments</p>	<p align="right">28</p> <p>Review Assignments</p>	<p align="right">29</p> <p>Review Chapter 10</p>	<p align="right">30</p> <p>Chapter 10 Test - 2 hours</p>	<p align="right">31</p> <p>Review Chapter 10 Exam</p>