

GRANDE PRAIRIE REGIONAL COLLEGE
Department of Computer Systems Technology
Course Outline

CT 1230 - ACCOUNTING II 5(3-2)

INSTRUCTOR: Donna Friesen

OFFICE: C419

PHONE: 539-2788

MATERIALS REQUIRED: Text: Accounting: the Basis for Business Decisions; Meigs, Meigs & Lam-6th Cdn. Ed.

Calculator.

PREREQUISITE: CT 1130

COURSE DESCRIPTION: Review of accounting principles and concepts. Introduction to the corporate structure: incorporation, shares, dividends, financing through bonds, investments and long-term liabilities. Cash flow and financial statement analysis will also be covered.

- COURSE OBJECTIVES:**
1. To expand the student's understanding of the accounting process: analyzing, interpreting, and relating information in a meaningful way through the use of the bookkeeping mechanics acquired in CT 1130
 2. To expose students to the accounting process as applied to the corporate entity and develop an increased understanding of financial statements by the use of ratios for analysis purposes and funds flow information

3. To encourage the student to improve his/her work habits in working independently, solving problems and listen constructively to other student's answers.

EVALUATION:	Assignments/Quizzes:	31%
	Mid-term Exam #1:	15%
	Mid-term Exam #2:	15%
	Final Exam:	<u>39%</u> 100%

FINAL GRADE: Conversion from percentages to stanines as follows:

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

COURSE CONTENT:

<u>Topics</u>	<u>Time Allotment (in weeks)</u>	<u>Text Chapters</u>
Current Liabilities/Payroll	1	11
Accounting Principles and Concepts	1	13
Corporate Structure	4	14, 15
Long-Term Liabilities	2	16
Investments in Corporate Securities	1.5	17
Statement of Changes in Financial Position	2	19
Analysis & Interpretation of Financial Statements	1.5	20
Review	.5	

ASSIGNMENT POLICY: Assignments will be due at the beginning of class on the due date. Late assignments will be penalized 25% per day.

ATTENDANCE POLICY: Students are expected to attend all classes on a regular basis.