

w-91

GRANDE PRAIRIE REGIONAL COLLEGE
DEPARTMENT OF COMPUTER SYSTEMS TECHNOLOGY
COURSE OUTLINE

CT 123 - Accounting II

INSTRUCTOR: Donna Friesen

OFFICE: D313

PHONE: 539-2009

MATERIALS REQUIRED: Text: Accounting: the Basis for Business Decisions; Meigs, Meigs, Lam - 5th Cdn. Ed.
Calculator

PREREQUISITE: CT 113

COURSE DESCRIPTION: Review of accounting principles and concepts. Introduction to the corporate structure: incorporation, shares, dividends, financing through bonds, investments and long-term liabilities. Analyzing financial statements and selected job/process costing topics will be covered.

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 113.
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 purpose and funds flow information.
3. To look at current trends in the areas of accounting that are being studied with a view to understanding the nature of changes in accounting information.
4. To encourage the student to improve his/her work habits in working independently, solve problems, and listen constructively to other student's answers.

EVALUATION:

*Class contribution	5%
Assignments	10%
Quizzes	20%
Mid-term Exam	30%
Final Exam	<u>35%</u>
	100%

- *Class contribution - responses to questions
- questions/comments initiated
- interaction with other students

FINAL GRADE:

Conversion from percentages to stanines 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:

<u>Topics</u>	<u>Time Allotment</u>	<u>Text Chapters</u>
Current Liabilities	.5	11
Effects of Inflation/ Accounting Principles and Concepts	1.5	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 & Inter- pretation of Financial Statements	1.5	20

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.