

W 1990-91

GRANDE PRAIRIE REGIONAL COLLEGE  
OFFICE ADMINISTRATION  
COURSE OUTLINE

OA 142 - ACCOUNTING II

TEXT: Accounting: The Basis for Business Decisions;  
5th Canadian Edition; Meigs, Meigs, Lam;  
McGraw-Hill Ryerson; 1988

Electronic Spread Sheets Using Lotus 123;  
O'Leary, McGraw-Hill, 1990

PREREQUISITE: OA 141 Accounting I

COURSE  
DESCRIPTION:

Explores the need and use of accounting data as it relates to partnerships and the corporate structure. Understanding the use of shares and bonds as a means of raising capital. Introduction to department accounting. Introduction to plant and equipment related to determining cost, depreciation methods, implications of use on statements, acquisition and disposal; intangibles; depletion. Introduction to accounting applications on the computer.

COURSE  
OBJECTIVES:

Integrate the basic knowledge of OA 142 with prior knowledge and broaden understanding of the accounting field - terminology, methods, trends, etc.

Develop the ability to apply material in problem solving and decision making.

Work accurately and neatly, using the mechanical procedures appropriate for recording and reporting.

Be responsible for completing assignments on time - late assignments will be accepted only if proper arrangements have been made with the instructor prior to the due date.

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GRADING:	Quiz 1	15%
	Quiz 2	15%
	Midterm	30%
	Final	40%

COURSE CONTENT:	Chapter 10 - Plant and Equipment, Depreciation and Intangible Costs
	Chapter 12 - Partnerships
	Chapter 14 - Corporations: Organization and Shareholders Equity
	Chapter 15 - Corporations: Operations, Earnings per Share, and Dividends
	Chapter 16 - Bonds Payable, Leases and Other Liabilities
	Chapter 21 - Responsibility Accounting: Departments and Branches
	Chapter 25 - Budgeting and Standard Costs
	Lab Projects -Lotus 1-2-3

Winter 1991