

**Grande Prairie Regional College**  
**Administrative Technology**  
**Course Outline**  
**OA 2420 M3 - Financial Accounting II (3) (3-0-0)**

**Prerequisite:** OA2410 or equivalent

**Session Details:** Winter 2004  
T R 10:00 – 11:20 E311

**Instructor:** Loren Jacula, C220, 539-2205, [ljacula@gprc.ab.ca](mailto:ljacula@gprc.ab.ca)

**Text:** Accounting Principles, Wiley Publication, 1999, Weggant, Kieso, Trenholm.

**Delivery Mode:** Lecture

**Course Description:** A continuation of OA2410 Financial Accounting, I, this course is intended to further introduce students to financial accounting procedures and their underlying concepts and principles. Topics covered include payroll and labor standards, inventory and cost of goods sold, capital assets, liabilities, professional judgement and ethical conduct, corporations, goods and services tax, and financial statement analysis.

**Course Objectives:** This course continues to introduce financial accounting concepts to further prepare students for today's dynamic, competitive and continually changing business world. Students are introduced to additional financial account procedures and concepts. Text problems, selected problems, cases, and integrated computer applications problems will be used.

**Grading:** The final course mark will be determined from the following:

Chapter Tests	70%
Final Exam	30%

**Course  
Policy:**

1. Attendance is mandatory, if you are ill you must notify your instructor by telephone.
2. In-class tests, midterms, and final exams must be completed at scheduled times. Alternate or individualized examination times will not be considered. Failure to completed examinations at the scheduled times will result in a grade of zero (0).
3. Assignments are due on the dates set by the instructor.
4. If you miss an exam, there are no make-ups. In special cases of illness (instructor notified) the exam percentage of the missed exam may be added onto your final exam.
5. Academic dishonesty - refer to page 19 of the college calendar.
6. All major assignments must be completed in order to be eligible to write the final examination.
7. Keep your work up-to-date. If you are absent, phone your study partner to find out what work you missed.

Study Partner's Name \_\_\_\_\_

Study Partner's Phone Number \_\_\_\_\_