

GRANDE PRAIRIE REGIONAL COLLEGE
OFFICE ADMINISTRATION
COURSE OUTLINE

W. 01

OA2420M3 - Financial Accounting II

INSTRUCTOR: Sharron Barr
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539-2777 (work)
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TEXT: Accounting Principles, Wiley Publication, 1999, Weggant, Kieso, Trenholm.

PREREQUISITE: OA2410 OR EQUIVALENT

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 accounting 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		50%
Chapter 9	5%	
Chapter 10	5%	
Chapter 11, 12	5%	
Payroll & GST	20%	
Chapter 14	15%	
Midterm Exam		20%
Final Exam		30%

COURSE	Merchandise Inventory	Chapter 9
CONTENT:	Capital Assets	Chapter 10
	Current Liabilities	Chapter 11
	Payroll	Chapter 11
	GST	Chapter 11
	GAAP and Concepts	Chapter 12
	Corporations	Chapter 14

**ASSIGNMENT
POLICY:**

Attendance is mandatory. If you are ill you must notify your instructor. More than 3 missed classes will result in a recommendation of debarred from exam(s). On the advice of the instructor and with concurrence of the Department Chair and the Registrar, a student may be debarred from an examination when attendance requirements are not met. Students debarred from an examination on the basis of attendance will be given a grade of zero on the exam.

All assignments and exams must be completed in order to receive a grade in the course.

If you miss an exam, there are no make-ups. Missed exam percentage may be added onto their final exam.

Academic dishonesty - refer to page 19 of the College Calendar.