

79/80

GRANDE PRAIRIE REGIONAL COLLEGE

ACCOUNTING 202

INTRODUCTORY ACCOUNTING

INSTRUCTOR: Kenneth W. Riley, B. Comm., B.A., M.B.A.

TEXT: Fundamental Accounting Principles, Pyle, White, and Zin;  
First Canadian Edition

SUPPLEMENTAL MATERIALS: Alex series in Library

COURSE DESCRIPTION: Introductory Accounting \*3(3-2)

Postulates, principles, the accounting cycle, capital and income measurement, financial statement preparation and income measurement, financial statement preparation and analysis; emphasis on reporting to shareholders, creditors and other external decision makers.

COURSE OBJECTIVES:

|          |     |                     |    |
|----------|-----|---------------------|----|
| GRADING: | 10% | Hand-in assignments |    |
|          | 10% | Lab #1              |    |
|          | 10% | Lab #2              |    |
|          | 30% | Mid Term            | 40 |
|          | 40% | Final               | 60 |

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PROGRAMME B. Comm. DATE Sept. 20, 1979

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| Name and Number of Course        | Descriptive Title            | Semester Hours                        | Credit               |
|----------------------------------|------------------------------|---------------------------------------|----------------------|
| AC 202                           | Introductory Accounting      | 3                                     |                      |
| Hours per week: Lecture <u>3</u> | Laboratory <u>2</u>          | Seminar <u>    </u>                   | Tutorial <u>    </u> |
|                                  | Field Experience <u>    </u> | Student Directed Learning <u>    </u> |                      |
| Total <u>5</u>                   |                              |                                       |                      |

Prerequisites

Corequisites

Economics 201

Sequential Courses

AC 204 Managerial Information and Control System

Purpose of Course

To give an introductory course in accounting at the first-year university level.

Calendar Description

Courses to be Offered: Fall Term  Winter Term  Other   
(please Specify)

Method of Instruction

Lecture and laboratory session

Method of Evaluation

|           |     |
|-----------|-----|
| Mid Terms | 45% |
| Final     | 55% |

Instructor Ken Riley Degree B. Com. M.B.A.

Course Content: Give major areas covered by the entire course, and topics under each area. Include books to be used.  
There are 2 page(s) of Course Content attached.

This is the first time that equivalence has been requested: yes  no

This course has been offered previously: no  Year 1978 fall term

COURSE OUTLINE

| <u>DATE</u> | <u>TOPIC</u>                                     | <u>READINGS</u>                       | <u>HAND-IN<br/>PROBLEMS</u>           |
|-------------|--|---------------------------------------|---------------------------------------|
| September 8 | Introduction                                     |                                       |                                       |
| 9           | Starting Point in Study of Accounting            | Chapter 1                             |                                       |
| 12          | Recording Transactions.                          | Chapter 2                             | 2 - 4A                                |
| 19          | Adjusting the Accounts and Statement Preparation | Chapter 3<br>Chapter 4 (up to pp. 94) | Handout                               |
| 26          | Accounting For a Merchandising Concern           | Chapter 5                             | 5 - 1A<br>Decision Problem<br>5 - 1   |
| October 3   | Columnar Journals and Subsidiary Ledgers         | Chapter 6                             | Handout                               |
| 7           | Internal Control                                 | Chapter 7 (up to pp. 198)             | Decision Problem<br>7 - 1             |
| 10          | Thanksgiving Holiday                             |                                       |                                       |
| 12          | Cash and Accounts Receivable                     | Chapter 8                             | 8 - 4A                                |
| 14          | Inventories and Cost of Goods Sold               | Chapter 10                            | 10 - 5A<br>Decision Problem<br>10 - 2 |
| 18          | Plant and Equipment                              | Chapter 11                            | 11 - 2                                |
| 20          | Mid - Term Examination                           |                                       |                                       |
| 21          | Plant and Equipment                              | Chapter 12                            | 12 - 3A                               |
| 26          | Present Value                                    | Handout                               | Handout                               |
| November 2  | Corporations: Organization and Operation         | Chapter 16                            | 16 - 3A                               |
| 9           | Corporations: Additional Stock Transaction       | Chapter 17                            | Decision Problem<br>17 - 2            |
| 11          | Remembrance Day Holiday                          |                                       |                                       |
| 14          | Consolidations: Intercorporate Investments       | Handout<br>Chapter 18                 | 18 - 5A                               |
| 15          | Last day for withdrawal with permission          |                                       |                                       |
| 16          | Long Term Liabilities                            | Chapter 19                            | 19 - 3A                               |
| 18          | Accounting Principles                            | Chapter 20 (up to pp. 568)            |                                       |
| 23          | Price Level Adjustments                          | Handout                               | Handout                               |
| 30          | Fund Flow Analysis                               | Chapter 27                            | 27 - 3A                               |
| December 7  | Analysis of Financial Statements                 | Chapter 26                            |                                       |