

**GRANDE PRAIRIE REGIONAL COLLEGE  
DEPARTMENT OF BUSINESS ADMINISTRATION  
COURSE OUTLINE**

**BA 1110 - INTRODUCTION TO ACCOUNTING (PEACE RIVER)**

**INSTRUCTOR:** Bill Rice

**TEXT:** Accounting: The Basis for Business Decisions, Sixth Canadian Edition, Meigs et al, McGraw-Hill Ryerson.

**PREREQUISITE:** None

**COURSE DESCRIPTION:** This course is an introduction to accounting procedures, concepts and principles. Accounting practice is integrated with accounting information for effective decision making.

**COURSE OBJECTIVES:**

- I) To develop an ability to analyze and record business transactions in accounting format.
- II) To acquaint the student with the accounting process, its terminology, and the information it generates.
- III) To introduce standards and problems of valuation, income measurement and disclosure in financial statements.

**GRADING:** I) Final grades will be compiled in the following manner:

Midterm	31%
Term Assignments	30%
Final Exam	<u>39%</u>
<b>TOTAL</b>	<b>100%</b>

**COURSE CONTENT:** Text Chapters 1 through 10. Problems and cases from the text.

Discussion of the following topics will be included: Financial statements, journal, ledger, trial balance, adjusting entries, merchandising companies, computer based accounting systems, cash control, accounts receivable, notes receivable, inventories, depreciation of plant and equipment, natural resources, intangible assets.

FALL, 1992