

**Grande Prairie Regional College**  
**Department of Business Administration**  
**Course Outline**  
**BA 1110 (3)**  
**Introduction to Accounting**  
**Winter 2003**

**Instructor:** Ken Riley  
 Office: C307  
 Office hours: Tues. & Thurs. 1:00 – 2:30 PM or by appointment  
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**Time and Place:** Monday: 13:00 – 14:50 PM B202  
 Tuesday & Thursday: 11:30 – 12:50 PM B202

**Course Description:**

This course, in conjunction with BA 1120, provides an **introduction** to accounting procedures and financial statements, and their underlying concepts and principles. Within this framework, accounting practice is integrated with the development of accounting information for effective decision-making.

**Content Description:**

The learning objectives for this course are:

- To develop an ability to analyze and record economic transactions in basic accounting format.
- To acquaint the student with the accounting process, its terminology, and the information that it generates.
- To introduce generally accepted accounting principles, standards and problems of valuation, income measurement and disclosure in financial statements.

**Course Materials:**

*ACCOUNTING PRINCIPLES*, 2<sup>nd</sup> Canadian Edition; Weygandt, Keiso, Kimmel, Trenholm, 2002; John Wiley & Sons Canada, Ltd.

**Evaluation:**

The grading system employed in this course will be:

Participation	5%
Hand in assignments, quizzes	20%
Mid-Terms (2)	40%
Final Exam	<u>35%</u>
	100%

The Instructor reserves the right to modify this allocation as necessary.

The course will be offered as three hours instruction and two hours tutorial per week for a total of five hours per week. For each topic listed below, there will be a classroom lecture/discussion and a demonstration of related accounting procedures. Relevant textbook readings, exercises and problems will be assigned. Quizzes may be administered on each chapter. Your knowledge, understanding and application of the material will be tested in three written examinations.

**Regular classroom attendance is expected.** Please do not be late. Assigned reading materials should be studied both before and after it is discussed in class. Your understanding should be applied by performing the assigned homework problems. Ask questions in class, especially about any topics where you are confused or uncertain. The Instructor will be available during office hours to assist students further.

This course requires considerable time and effort on the part of students, so the adoption and adherence to effective learning habits is essential. It is difficult to catch up once a student falls behind in readings and problems.

*Midterm Examinations:*

Midterm examinations are scheduled for the weeks of Feb. 10<sup>th</sup> and March 17<sup>th</sup>.

*Final Examination:*

A final examination will be held with time and place to be announced.

## COURSE TIMELINES:

Week of:

January 6:	General Introduction Chapter 1
January 13:	Chapter 2
January 20:	Chapter 3
January 27:	Chapter 4
February 3:	Chapter 4
February 10:	Mid Term #1 Chapter 5
February 17:	Chapter 5/6
February 24:	Reading Week
March 3:	Chapter 6
March 10:	Chapter 8
March 17:	Mid Term #2 Chapter 9
March 24:	Chapter 9/10
March 31:	Chapter 10
April 7:	Chapter 11
April 14:	Review

Note: Dates are approximate and may vary slightly.