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

BA 1120 - PRINCIPLES OF ACCOUNTING

INSTRUCTOR:	Doug Frattini	Don Brown
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OBJECTIVES: This course is intended to further introduce students to financial accounting procedures and their underlying concepts and principles. Topics covered include standards and problems of valuation, income measurement and disclosure in financial statements. At the end of the course, students should have developed and appreciation of valuation and disclosure of information.

TEXT: Fundamental Accounting Principles, 7th Canadian Edition; Larson, Miller, Zin and Nelson; Irwin Publishing Co.

Extensive use of text.

EVALUATION:	Attendance	5%
	Hand In Assignments	20%
	Major Test I	20%
	Major Test II	20%
	Final Exam	<u>35%</u>
		100%

REQUIREMENTS: Class attendance is essential and participation is important for desirable academic results. Accounting BA1120 requires a continuous and concentrated level of effort from students for successful course completion. Do not fall behind in this course, particularly early in the semester. Prior experience of students suggests catching up and cramming are ineffective methods of addressing course material. Reading and doing exercises before class and doing assignments immediately after class are effective study habits.

CHAPTERS

12	Current & Long Term Liabilities
13	Payroll Liabilities
Part V	Accounting Principles & Conceptual Framework
15	Organization & Operation of Corporations
16	Additional corporate Transactions
17	Instalment Notes Payable & Bonds
18	Statement of Changes in Financial Position
19	Analyzing Financial Statements