



DEPARTMENT OF BUSINESS AND OFFICE ADMINISTRATION

COURSE OUTLINE – FALL 2020

AC3110 (A2): INTRODUCTORY ACCOUNTING – 3 (3-0-2) UT 75 Hours 15 Weeks

INSTRUCTOR: Chelsea Antonio, CPA **PHONE:** (780) 539-2862
OFFICE: n/a **E-MAIL:** CAntonio@gprc.ab.ca
OFFICE HOURS: Monday & Wednesday 11:30am – 1:00pm

FALL 2020 DELIVERY

Remote Delivery. This course is delivered remotely. There are no face-to-face or onsite requirements. Students must have a computer with a webcam and reliable internet connection. Technological support is available through helpdesk@gprc.ab.ca.

Remote delivery refers to synchronous learning following the published timetable on the GPRC website and outlined in your MyGPRC course schedule.

CALENDAR DESCRIPTION:

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

PREREQUISITE:

EC1020

REQUIRED TEXT/RESOURCE MATERIALS:

, Thomas, Tietz, Harrison, Berberich, and Seguin ; Pearson
Publishers

This text includes MyAccounting Lab online access. **Both the text and MyAccounting Lab will be used extensively.** Please pre-read the chapters before and bring the textbook to every class.

Students will require a **financial calculator**. Students may use only approved calculators for examinations. The calculator function of a cell phone is not sufficient.

COURSE MANAGEMENT SYSTEM:

Students use a web browser to access the course management system.

SOFTWARE & NETWORK REQUIREMENTS:

For optimal performance, courses at this college require the following software and hardware:

Application
Web Browser

Internet

5Mbps upload, 3.5Mbps download

MINIMUM DEVICE REQUIREMENTS:

Students must have a computer or smart device that is capable of accessing the internet. The device must be able to access the internet and have a minimum of 5Mbps upload and 3.5Mbps download.

Windows 7, 8, 10, or later
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REQUIRED TEXT/RESOURCE MATERIALS (continued):

DELIVERY MODE(S):

For each topic listed, there will be a classroom lecture/discussion and a demonstration of related accounting procedures. Relevant textbook readings and problems will be assigned to test the student's knowledge, understanding and application of the material. Students are encouraged to supplement their studying with

You should study each assigned reading both before and after it is discussed in class; apply your understanding by working the required homework problems; asking questions in class; requesting additional sessions with your instructor during posted office hours to clear up any misunderstandings or uncertainties about material completed in class; and demonstrating your mastery of the subject matter on the examina

LEARNING OUTCOMES:

Upon completion of the course, students will be able to:

- Describe the system of accounting standards and principles.
- Demonstrate the accrual method of accounting and the accounting cycle.
- Prepare a balance sheet, income statement, statement of changes in equity, and a statement of cash flows using both the indirect and direct method.
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COURSE SCHEDULE/TENTATIVE TIMELINE:

Week Start Date	Topic	Required Reading
August 3	Outline / Course Overview Financial Statements	Chapter 1
September 6	Recording Business Transactions	Chapter 2
September 13	Accrual Accounting & the Financial Statements	Chapter 3
September 20	Cash and Receivables	Chapter 4
September 27	Cash and Receivables Term Test #1	Chapter 4 Chapters 1-4
October 4	Inventory and Cost of Goods Sold	Chapter 5
October 11		
October 18	Property, Plant and Equipment and Intangible Assets	Chapter 6
October 25	Investments and the Time Value of Money	Appendix B
November 1	Liabilities	Chapter 7
November 8	Term Test #2	Chapter 5-

Instructors may choose to use online plagiarism detection services. When students submit a paper, it is understood that they are consenting to such a procedure and that they cannot claim any copyright violation should such paper be uploaded to an online plagiarism detection database.

Cheating:

Cheating on tests or examinations includes, but is not limited to, the following:

- **dishonest or attempted dishonest conduct such as speaking to other students or communicating with them under any circumstances whatsoever**

During your meeting

Mute your microphone when necessary. Zoom has a “Mute Microphone” option that cuts down on ambient feedback for the audience. When there is a lot of back-and-forth discussion you will turn this off, but you should mute yourself when listening to an instructor.

Think about your actions on camera

Always remember that everyone can see you. Someone is watching as you take a big, wide-