

Reactor
91

GRANDE PRAIRIE REGIONAL COLLEGE
Department of Humanities and Social Sciences
Course Outline

AC 311 - INTRODUCTORY ACCOUNTING

INSTRUCTOR: Donald Brown, M.B.A., C.G.A.

OFFICE: D 315

Financial Accounting: An Introduction to Decision Making: Horngren, Sundt, and Cañalban Edition, 1990.

Quicken: E. Dunn, K. Reese, Lun-Shin Yuen - Version #3, Accounting Software

PREREQUISITE: EC 201/202 and second-year standing

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

PEDAGOGY: Emphasis is placed on understanding individual student study, homework, and tutorials. The material is in learned initially are relevant term), it is therefore essential. ... before examinations is dysfunctional

OBJECTIVES: 1) To provide understanding of the structure of financial accounting and its use in the business environment.

2) To develop some understanding of the concepts that embody financial accounting so that students may begin to apply those concepts in seeking solutions to "real world" problems.

EVALUATION:

Class Contribution	5%
assignments and tests	100
Mid-Term #1 (Part I)	15%
Mid-Term #2 (Part II - V)	35%
Final (Part VI)	35%

- responses to questions
- questions/comments initiated
- interaction with other students

COURSE CONTENT

Text Chapters	Topic	Time Allotment
1, 2, 3	Financial Statements	3 weeks
1	Merchandising Operations	
4	Inventory	
5 (16 optional)		
6 Receivables		
-Term #1		
ed Assets & Disclosures		
Equity Financing & Dividends		
Real Financing		
Int. Capital Costs		
and Risk		
and Risk		

Mic
Fix