GRANDE PRAIRIE REGIONAL COLLEGE

HUMANITIES AND SOCIAL SCIENCES

1988-89

COURSE OUTLINE

AC 311 - INTRODUCTORY ACCOUNTING

TEXT: Henry Dauderis, An Introduction to Decision-Making, Holt, Rinehart and Winston of Canada, 1987.

SUPPLIES: 2 blank 5 1/4" computer diskettes.

COURSE 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.

COURSE OBJECTIVES: To provide an understanding of the accounting process -- its purpose, postulates, principles, and current problems.

To develop the student's ability to understand and utilize accounting information in a decision-making setting by solving a number of exercises and problems on the computer.

GRADING:

Quizzes (5 x 5%)	25%
Mid Term Exam	25%
Final Exam	40%
Assignments	10%

COURSE CONTENT:

Week	Topic	Required Reading Dauderis	Assignment
1	The Accounting Process	Ch 1	see attached
2	GAAP and The Accounting Process	Ch 2	"
3	GAAP and The Operating Cycle: Part I	Ch 3	"
4	GAAP and The Operating Cycle: Part II	Ch 4	"
5	Accounting for Merchandising Operations/ Integration and Reveiw	Ch 5	"
6	Cash and Receivables/Inventory	Ch 7/8	"
7	Inventories	Ch 8/Appendix	"
8	Fixed Assets/Mid Term Exam	Ch 9/Appendix	"
9	Shareholders Equity/Dividend Distributions	Ch 10/11	"
10	The Debt Financing Cycle	Ch 13	"
11	The Investment Cycle/Analysis	Ch 14/15	"
12	Analysis of Financial Statements	Ch 15/Appendix	"
13	Statement of Changes in Financial Position	Ch 16	"
14	Statement of Changes in Financial Position/Review	Ch 16	"

* Note: Depending on the progress of the class, timing may vary somewhat.

FALL 1988

Suggested Problems

Chapter One: Discussion Case 1-1, 1-3
                 Comprehension Problem 1-1, 1-2
                 Problem 1-1, 1-6
                 Decision Problem 1-1

Chapter Two: Discussion Case 2-3, 2-4
                 Comprehension Problem 2-2, 2-5, 2-6
                 Problem 2-2, 2-6
                 Decision Problem 2-1

Chapter Three: Comprehension Problem 3-2, 3-3
                 Problem 3-1, 3-4, 3-6

Chapter Four: Discussion Case 4-1, 4-4
                 Comprehension Problem 4-3
                 Problem 4-1, 4-4, 4-5
                 Review Problem 4-1

Chapter Five: Discussion Case 5-3
                 Comprehension Problem 5-1, 5-3
                 Problem 5-1, 5-4, 5-7, 5-8
                 Review Problem 5-2

Chapter Seven: Discussion Case 7-1
                 Comprehension Problem 7-2, 7-3
                 Problem 7-3, 7-4, 7-6
                 Alternate Problem 7-5
                 Decision Problem 7-2

Chapter Eight: Dicussion Case 8-2
                 Comprehension Problem 8-2, 8-3, 8-4, 8-6
                 Problem 8-1, 8-3, 8-6, 8-8
                 Decision Problem 8-3

Chapter Nine: Discussion Case 9-1
                 Comprehension Problem 9-1, 9-2, 9-4, 9-7
                 Problem 9-2, 9-5, 9-6, 9-8
                 Alternate Problem 9-9
                 Supplementary Problem 9-5, 9-6
                 Decision Problem 9-2

Chapter Ten: Comprehension Problem 10-1, 10-3, 10-4, 10-5, 10-7
                 Problem 10-3, 10-5, 10-6
                 Supplementary Problem 10-1

Suggested Problems

Chapter Eleven: Comprehension 11-1, 11-2
Problem 11-1, 11-4
Supplementary Problem 11-2

Chapter Thirteen: Comprehension Problem 13-2
Problem 13-2, 13-6
Supplementary Problem 13-4

Chapter Fourteen: Comprehension Problem 14-2
Problem 14-1, 14-2
Supplementary Problem 14-2

Chapter Fifteen: Discussion Case 15-1, 15-3
Comprehension Problem 15-1, 15-5
Problem 15-2, 15-4, 15-5
Alternate Problem 15-2
Decision Problem 15-3

Chapter Sixteen: Discussion Case 16-3
Comprehension Problem 16-2
Problem 16-1, 16-2
Alternate Problem 16-1
Decision Problem 16-2