

GRANDE PRAIRIE REGIONAL COLLEGE

ACCOUNTING 202

1981-82

INSTRUCTOR: Manju Bansal

OFFICE: D317 OFFICE TELEPHONE: 532-8830 Ext. 232

TEXTBOOK: Shillinglaw, Gordon and Ronen;
Accounting: A Management Approach,
Sixth Edition, Irwin, 1979.

COURSE OBJECTIVE

The aim of this course is to provide an appreciation of the purpose of accounting and to provide some understanding of the accounting process.

A good deal of mechanical material will be covered, however the basic emphasis is on the underlying concept and the rationale for the accounting process.

LAB

A set of problems will be assigned for the lab each week and these problems, along with any other matter of student concern will be taken up during the lab time.

AUDIO-VISUAL PACKAGE

The Alex Audio-Visual package is available for the benefit of the students.

A list of topics available is attached to the course outline.

TOPICS

CHAPTERS

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| 1 | Introduction
Purposes and Structure of Accounting
Information |
| 2 | Deriving Financial Statements from
Transactions Analyses |
| 3 | Mechanics of Transactions Analysis |
| 4 | Sales, Purchases, and Payrolls |
| 5 | Preparing the Financial Statements |

CHAPTERS

8	Timing of Revenue and Expense Recognition
7	Measuring and Reporting Economic Values
9	Inventory Costing
10	Depreciation
12	Capitalization of Costs
Mid Term Exam	
Mid Term Review	
13	Liabilities and Related Items
14	Shareowners' Equity
15	Investments, Business Combinations, and Segment Reporting
16	Statements of Changes in Financial Position
17	Financial-Statement Analysis
11	Adjusting for Changes in Resource Prices and for Inflation

Course Overview

FINAL EXAMINATION

WORKING PAPERS: Buy 2-column and 3-column for classroom and homework use.

EXPECTATIONS

- Learn the basic body of knowledge related to the bookkeeping and accounting field - terminology, methods and trends.
- Develop the ability to apply material in problem solving and decision making.
- Work accurately and neatly, using the mechanical procedures appropriate for recording and reporting.
- Be responsible for completing assignments on time--late assignments will be accepted only if proper arrangements have been made with the instructor prior to the due date.

EVALUATION

Mid Term Examination	35%
Final Examination	40%
Hand In Assignments	25%