

SEPTEMBER 2003 CURRICULUM GUIDELINES

A.	Division:	Instruction		Ef	Effective Date:		February 2003		
B.	Department / Program Area:		ommerce & Business Admin. ccounting Management		Revision X		New Course		
					Revision, Section(s) vised:		F,H,M,N	,Р	
				Da	te of Previous Revision te of Current Revision		Novembo February		
C:	ACCT	210 D :	PRINCI	PLES	OF ACCOUNTING I	[Е:	3	
	Subject & Cour	rse No.	Descript	ive Ti	tle	Sen	nester Cred	lits	
F:	Calendar Description: This course will introduce the student to the accounting for various types of liabilities, partnerships and corporations, investments, analyzing financial statements, cash flows and accounting principles.							2	
G:	Allocation of Co / Learning Settin	ontact Hours to Type	of Instruction	H:	Course Prerequisites				
	Primary Method	Primary Methods of Instructional Delivery and/or Learning Settings:			ACCT 110 with a grade of "C" or better, AND Principles of Math 11 with a grade of "C" or better or equivalent, AND Academic English 12 with a grade of "C" or better or equivalent.				
	Number of Cont for each descript	act Hours: (per week tor)	/ semester	I:	Course Corequisites: Nil				
		ours ours		J:	Course for which this	s Cours	se is a Prer	equisite	
		Veeks per Semester:), ACCT 310, ACCT 320, ACCT 350,), FINC 300, FINC 340, FINC 350, and BUSN 470),
	15 Weeks X 4 H	Iours per week = 60	burs per week = 60 Hours K: Maximum Class Size:						
				К:	Maximum Class Size	5:			
					35				
L:	PLEASE INDIC	CATE:							
	Non-Credit								
	College Credit Non-Transfer								
	X College Cr	redit Transfer		Re	quested: X	Granted	1:		
	SEE BC TRANS	SFER GUIDE FOR TRANSFER DETAILS (<u>www.bccat.bc.ca</u>)							

M:

N:

Course Objectives / Learning Outcomes						
At the end of the course, the successful student should be able to:						
1. identify various classes of liabilities and the accounting methods appropriate for each;						
2. calculate and record various partnership transactions;						
3. calculate and record various corporate transactions;						
4. prepare a statement of cash flows;						
5. analyze financial information.						
6. distinguish among accounting principles;						
Course Content:						
 1.1 Accounting for current liabilities. 1.2 Accounting for estimated liabilities. 						
 Accounting for estimated liabilities. Accounting for long-term liabilities, including bonds and long-term notes payable. 						
1.4 Present values and time value of money.						
2.1 Accounting for partnerships.						
3.1 Organization of corporations and capital stock transactions.						
3.2 Dividends, retained earnings and corporate reporting.						
3.3 Earnings per share.						
3.4 Investments, consolidations and international accounting.						
4.1 The statement of cash flows.						
5.1 Analyzing financial statements.						
Methods of Instruction						

O: Methods

Lecture and demonstration.

P: Textbooks and Materials to be Purchased by Students

> Larson, Jensen, Carroll. Financial Accounting Principles, Latest Canadian Edition. McGraw-Hill Ryerson. (Also used in ACCT 110)

Instructor compiled materials (if applicable) Practice set (if applicable)

Any one of the following calculators:

- 1. Texas Instruments BA II Plus
- Sharp EL 733A 2.
- 3. Hewlett Packard 10B

Q:	Means of Assessment							
	Assignments, and/or quizzes, and/or practice set 10%							
	In-class tests	20%						
	Midterm examination	35%						
	Final examination	<u>35%</u>						
		100%						
	STUDENTS MUST WRITE BOTH THE MIDTERM EXAMINATION AND THE FINAL EXAMINATION TO OBTAIN CREDIT FOR THE COURSE.							
R:	Prior Learning Assessment and Recognition: specify whether course is open for PLAR							
		Challenge exam only to demonstrate the required body of knowledge and current practices.						

Course Designer(s): Rod Comrie

Education Council / Curriculum Committee Representative

Dean / Director: Jim Sator

Registrar: Trish Angus

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