



**A:** Division: **Instruction**  
**B:** Department/ **Commerce & Business Admin.**  
 Program Area: **Accounting Management**

Date: **JUNE 2000**  
 New Course

Revision

If Revision, Section(s)  
 Revised:

**F,H,J,M,N,O,P,Q,R**

Date Last Revised:

**DECEMBER 1996**

**C: ACCT 210**

**D: Principles of Accounting II**

**E: 3**

Subject & Course No.	Descriptive Title	Semester Credits
<b>F:</b> Calendar Description: This course will introduce the student to the accounting for various types of liabilities, partnerships and corporations, investments, cost-volume-profit analysis and budgeting. Additional topics include: analyzing financial statements, cash flows and accounting principles.		
<b>G:</b> Allocation of Contact Hours to Types of Instruction/Learning Settings  Primary Methods of Instructional Delivery and/or Learning Settings:  <b>Lectures</b> Number of Contact Hours: (per week / semester for each descriptor)  <b>Lecture: 4 Hrs.</b>  <b>Total: 4 Hrs.</b>  Number of Weeks per Semester:  <b>15 Weeks X 4 Hrs per week = 60 Hrs.</b>	<b>H:</b> Course Prerequisites:  ACCT 110 and (Academic English 11 and BC Principles of Math 11, both with a grade of C or better)	
	<b>I:</b> Course Corequisites:  Nil	
	<b>J:</b> Course for which this Course is a Prerequisite: ACCT 310, ACCT 320, ACCT 350, ACCT 410, FINC 300, FINC 340, FINC 350, FINC 420 and BUSN 470	
	<b>K:</b> Maximum Class Size:  35	
<b>L:</b> PLEASE INDICATE:		
<input type="checkbox"/> Non-Credit <input type="checkbox"/> College Credit Non-Transfer <input checked="" type="checkbox"/> College Credit Transfer: Requested <input checked="" type="checkbox"/> Granted <input type="checkbox"/>		
SEE BC TRANSFER GUIDE FOR TRANSFER DETAILS ( <a href="http://www.bccat.bc.ca">www.bccat.bc.ca</a> )		

**M:** Course Objectives/Learning Outcomes

At the end of the course, the successful student should be able to:

1. distinguish among accounting assumptions, principles and constraints;
2. identify various classes of liabilities and the accounting methods appropriate for each;
3. calculate and record various partnership and corporate transactions;
4. prepare a statement of cash flows;
5. analyze financial information;
6. demonstrate the use of C-V-P analysis to answer a variety of questions;
7. prepare specific types of static budgets.

**N:** Course Content

- 1.1 The conceptual framework of accounting.
- 2.1 Accounting for current liabilities and contingencies.
- 2.2 Long-term liabilities.
- 3.1 Accounting for partnerships.
- 3.2 Organization and capital stock transactions.
- 3.3 Dividends, retained earnings and income reporting.
- 3.4 Investments.
- 4.1 The statement of cash flows.
- 5.1 Financial statement analysis.
- 6.1 Cash-volume-profit relationships.
- 7.1 Budgetary planning.

**O:** Methods of Instruction

Lecture and demonstration.

**P: Textbooks and Materials to be Purchased by Students:**

Weygandt, Kieso, Trenholm. Accounting Principles, Latest Canadian Edition. John Wiley & Sons.  
(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
2. Sharp EL 733A
3. Hewlett Packard 10B

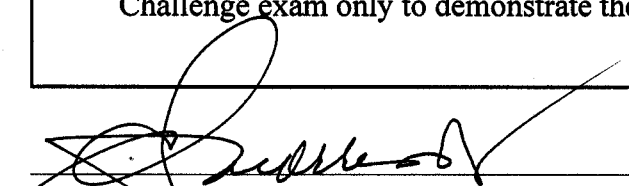
**Q: Means of Assessment**

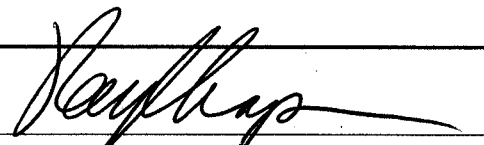
Assignments, and/or practice set, and/or quizzes	10%
In-class tests	20%
Mid-term examination	35%
Final examination	<u>35%</u>
	<u>100%</u>

**\*\* 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): **A.R. Morrison**

  
Education Council/Curriculum Committee Representative

  
Dean/Director: **Jim Sator**

  
Registrar: **Trish Angus**