### EFFECTIVE: SEPTEMBER 2002

**CURRICULUM GUIDELINES**

<table>
<thead>
<tr>
<th>A: Division:</th>
<th>Instruction</th>
<th>Date:</th>
<th>November 2001</th>
</tr>
</thead>
<tbody>
<tr>
<td>B: Department/Program Area:</td>
<td>Commerce &amp; Business Admin. Accounting Management</td>
<td>New Course</td>
<td>Revision</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>X</td>
</tr>
</tbody>
</table>

**If Revision, Section(s) Revised:** H

**Date Last Revised:** 2000-06: F,H,I,M,N,O,P,Q,R 1996-12:

<table>
<thead>
<tr>
<th>C: Subject &amp; Course No.</th>
<th>D: Descriptive Title</th>
<th>E: Semester Credits</th>
</tr>
</thead>
<tbody>
<tr>
<td>ACCT 210</td>
<td>Principles of Accounting II</td>
<td>3</td>
</tr>
</tbody>
</table>

**F: 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.

**G: Allocation of Contact Hours to Types of Instruction/Learning Settings**

Primary Methods of Instructional Delivery and/or Learning Settings:

- **Lectures**
  - Number of Contact Hours: (per week / semester for each descriptor)
  - Lecture: 4 Hrs.
  - Total: 4 Hrs.

**H: Course Prerequisites:**

- ACCT 110 AND BC 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.

**I: Course Corequisites:**

- Nil

**J: 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

**K: Maximum Class Size:**

- 35

**L: PLEASE INDICATE:**

- Non-Credit
- College Credit Non-Transfer
- College Credit Transfer: Requested X Granted

SEE BC TRANSFER GUIDE FOR TRANSFER DETAILS (www.bccat.bc.ca)
### 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.

### 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:


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 35%

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): **A.R. Morrison**

Education Council/Curriculum Committee Representative

Dean/Director: **Jim Sator**

Registrar: **Trish Angus**

© Douglas College. All Rights Reserved. DATE: June 2000