<table>
<thead>
<tr>
<th>Subject &amp; Course No.</th>
<th>Descriptive Title</th>
<th>Semester Credits</th>
</tr>
</thead>
<tbody>
<tr>
<td>C: ACCT 1210</td>
<td>D: PRINCIPLES OF ACCOUNTING II</td>
<td>E: 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, analyzing financial statements, cash flows and accounting principles.

**G:** Allocation of Contact Hours to Type 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 Hours
  - **Total:** 4 Hours

- Number of Weeks per Semester:
  - 15 Weeks X 4 Hours per week = 60 Hours

**H:** Course Prerequisites:

- ACCT 1110 with a grade of “C” or better, AND Principles of Math 11 with a grade of “C” or better or equivalent

**I:** Course Corequisites:

- Nil

**J:** Course for which this Course is a Prerequisite

- ACCT 1220, ACCT 2310, ACCT 2320, ACCT 3350, ACCT 2410, FINC 2300, FINC 2340, FINC 2350, FINC 2420 and BUSN 4470

**K:** Maximum Class Size:

- 35

**L:** PLEASE INDICATE:

- [ ] Non-Credit
- [ ] College Credit Non-Transfer
- X College Credit Transfer

SEE BC TRANSFER GUIDE FOR TRANSFER DETAILS (www.bctransferguide.ca)
M: 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.

N: Course Content:

1.1 Accounting for current liabilities.
1.2 Accounting for estimated liabilities.
1.3 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.

O: Methods of Instruction

Lecture and demonstration.

P: Textbooks and Materials to be Purchased by Students

(Also used in ACCT 1110)

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 quizzes, and/or practice set 10%
In-class tests 20%
Midterm examination 35%
Final examination 35%

Total 100%

Date: January 2009
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: Robert Buller

Registrar: Trish Angus

© Douglas College. All Rights Reserved.