



**Douglas  
College**

# **CURRICULUM GUIDELINES**

**A:** Division: **Instruction**

**Date:**

**JUNE 2000**

**B:** Business Admin

**M:** Mgmt

**Revision:**

**Y**

**Z:** Z

**CC**

**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;

demonstrate the use of C-V-P analysis to answer a variety of questions.

7. prepare specific types of static budgets.

**N:** Course Content

the conceptual framework of accounting.

2.1 Accounting for current liabilities and contingencies.

2.2 Long-term liabilities.

3.1 Accounting for partnerships.

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.

Purchased by Students:

Accounting Principles, Latest Canadian Edition, John Wiley & Sons

Textbooks and Materials to be

Weygandt, Kieso, Trenholm  
(Also used in ACCT 210)

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%