



**EFFECTIVE: SEPTEMBER 2002**

**CURRICULUM GUIDELINES**

**A:** Division: **Instruction** Date: **November 2001**  
**B:** Department/ **Commerce & Business Admin.** New Course  Revision   
 Program Area: **Accounting Management**  
 If Revision, Section(s) Revised: **H**  
 Date Last Revised: **2000-06:**  
**F,H,J,M,N,O,P,Q,R**  
**1996-12:**

**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 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.	
	<b>I:</b> Course Corequisites:  <b>Nil</b>	
	<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:  <b>35</b>	
<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.

<p><b>O:</b> Methods of Instruction</p> <p>Lecture and demonstration.</p>										
<p><b>P:</b> Textbooks and Materials to be Purchased by Students:</p> <p>Weygandt, Kieso, Trenholm. <u>Accounting Principles</u>, Latest Canadian Edition. John Wiley &amp; Sons. <i>(Also used in ACCT 110)</i></p> <p>Instructor compiled materials (if applicable) Practice set (if applicable)</p> <p>Any one of the following calculators:</p> <ol style="list-style-type: none"> <li>1. Texas Instruments BA II Plus</li> <li>2. Sharp EL 733A</li> <li>3. Hewlett Packard 10B</li> </ol>										
<p><b>Q:</b> Means of Assessment</p> <table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 80%;">Assignments, and/or practice set, and/or quizzes</td> <td style="text-align: right;">10%</td> </tr> <tr> <td>In-class tests</td> <td style="text-align: right;">20%</td> </tr> <tr> <td>Mid-term examination</td> <td style="text-align: right;">35%</td> </tr> <tr> <td>Final examination</td> <td style="text-align: right;"><u>35%</u></td> </tr> <tr> <td></td> <td style="text-align: right;"><u>100%</u></td> </tr> </table> <p><b>** STUDENTS MUST WRITE BOTH THE MIDTERM EXAMINATION AND THE FINAL EXAMINATION TO OBTAIN CREDIT FOR THE COURSE.</b></p>	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>
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>									
<p><b>R:</b> Prior Learning Assessment and Recognition: specify whether course is open for PLAR</p> <p>Challenge exam only to demonstrate the required body of knowledge and current practices.</p>										

Course Designer(s): **A.R. Morrison**

Education Council/Curriculum Committee Representative

Dean/Director: **Jim Sator**

Registrar: **Trish Angus**