

**GRANDE PRAIRIE REGIONAL COLLEGE  
DEPARTMENT OF ARTS, EDUCATION & COMMERCE  
COURSE OUTLINE**

**AC 3110 - INTRODUCTORY ACCOUNTING - FALL 1994**

**INSTRUCTOR:** Doug Frattini

**OFFICE:** C211

**OFFICE HOURS:** Monday through Friday  
8:00 A.M. to 9:20 A.M.

**TELEPHONE:** 539-2889 (Office)  
539-7465 (Home)

**TEXT:**

Financial Accounting: An Integrated Approach M. Gibbons,  
K. McLean, C. Smith

**COURSE DESCRIPTION:** Postulates, principles, the accounting cycle, capital and income measurement, financial statement preparation and analysis, emphasis on reporting to shareholders, creditors and other external decision makers.

Emphasis is placed on understanding through individual student study, homework assignments and tutorials. The material is integrative (ideas learned initially ~~are relevant throughout the term~~), it is therefore essential that the student remain current.

- OBJECTIVES:**
- 1) To provide students with a solid, basic understanding of the structure of financial accounting and its use in the business environment.
  - 2) To develop some understanding of the concepts that embody financial accounting so that students can apply these concepts in seeking solutions to "real world" problems.

**EVALUATION:**

Attendance & Participation	5%
Assignments	20%
Major Test I	20%
Major Test II	20%
Final Examination	<u>35%</u>
	<u>100%</u>

COURSE CONTENT:  
TOPIC

TIME ALLOTMENT    TEXT CHAPTERS  
1                    1

Introduction    III. 1-2

IV. 1-2

V. 1-2

Topics

IV. 3-4

V. 3-4

Finalization

III. 3-4

IV. 1-2

X

II

III

IV

V. 1-2

III. 1-2

IV. 1-2

V. 1-2

III. 3-4

IV. 1-2

V. 1-2

III. 1-2

IV. 1-2

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