

12/19/96

THANKS TO THE REGIONAL COLLEGE
DEPARTMENT OF ARTS, EDUCATION & COMMUNITY SERVICES
COURSE OUTLINE

AC 310: INTRODUCTION TO ACCOUNTING FALL 1996

INSTRUCTOR: Doug Green
OFFICE: 123
OFFICE HOURS: Monday - Friday 10:00 AM - 2:00 PM
TELEPHONE: 530-283-9000 ext. 2100
530-283-2100
TEXT: Financial Accounting: An Integrated Approach, 2nd edition. M. Gibbons, Nelson Canada

COURSE DESCRIPTION:

Postulates, principles, the accounting measurement, financial statement preparation and analysis reporting to shareholders creditors and other external parties. Emphasis is placed on understanding through individual homework assignments and tutorials. The material is learned through many are relevant throughout the term. That the student remain current.

OBJECTIVES:

- 1) To provide students with a solid, basic structure of financial accounting and environment
- 2) To develop some understanding of the financial accounting concepts in seeking solutions

EVALUATION:

- Attendance & Participation
- Assignments
- Major test
- Major test
- Final examination

Gibbons,

income analysis; emphasis on decision makers.

Individual student study, integrative (ideas) it is therefore essential.

A clear understanding of the its use in the business

The concepts that emphasize that students may begin to apply those concepts to "real world" problems.

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COURSE CONTENT:

TIME ALLOTMENT

CHAPTERS	TOPIC
1 wk.	Introduction to Accounting
Financial Position - The Balance Sheet	2
Financial Performance - The Income Statement	3
Balance Sheet & Cash Flow	1½ wk.
Generally Accepted Accounting Principles (GAAP)	1½ wk.
Accounting Policies Choices	4 wk.