



**DEPARTMENT OF BUSINESS AND OFFICE ADMINISTRATION
COURSE OUTLINE – SPRING 2021
BA1120 EC: PRINCIPLES OF ACCOUNTING – 3 (3-0-2) UT 8 WEEKS, 75 HOURS**

INSTRUCTOR: Abigail Head, CPA, CMA, MBA **PHONE:**(780) 539-2712 (leave message)
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CALENDAR DESCRIPTION:

The course provides further examination of accounting procedures and their underlying concepts and principles. Additional standards and problems of valuation, income measurement, and disclosure in financial statements are introduced.

PREREQUISITE: BA1110

REQUIRED TEXT/RESOURCE MATERIALS:

Larson, K., & Dieckmann, H. (2019), Fundamental ACCOUNTING PRINCIPLES (16th ce, Vol. 2). McGraw-Hill Ryerson Limited

This text or e-book includes the Connect with SmartBook. The text or e-book and Connect with SmartBook will be used extensively. **All students must have online access to Connect with SmartBook.** You must have a **Connect access code** in order to gain access to the online resources that are graded. It is the student's choice if they purchase a textbook with an access code, or an e-book with an access code. If you have purchased a used textbook, you will have to purchase an access code separately. **The McGraw Hill Connect Time Zone must be set to Canada/Mountain for the duration of the course.** This will be monitored by the Instructor.

McGraw Hill Connect Proctorio Browser Lockdown & Monitor Proctoring Software:

The testing and examinations for this course must be taken online with the use of McGraw Hill Connect's Proctorio exam proctoring software where video is recorded from the student's webcam. For practice exercises and assignments Proctorio software is enabled to control import/export and access but video recording is off.

Students must download and utilize Proctorio through McGraw Hill Connect for the duration of course. The proctoring software is a requirement to uphold academic integrity and is necessary to meet accreditation requirements.

McGraw Hill Connect's Proctorio software requires minimum device requirements. If you do not have access to the minimum device requirements listed below, students can book a GPRC computer via <https://libguides.gprc.ab.ca/c.php?g=717998&p=5128509>.

It is important to note that the software recordings are automated systems and are designed to be less intrusive and costly than in-person proctors. **The Proctorio software is used to record video only while you are signed in during your term tests and the final exam.** The exam administrators only review the video recordings after the tests and exams are submitted **and only if it was flagged** due to suspicious activity. Note, all suspicious activity will be reviewed with the Department Chair.

The collection and use of your personal information is in accordance with the Freedom of Information and Protection of Privacy (FOIP) Act S. 33 (c) which states that “*No personal information may be collected by or for a public body unless that information relates directly to and is necessary for an operating program or activity of the public body.*” In addition, S. 39 (4) states, “*A public body may use personal information only to the extent necessary to enable the public body to carry out its purpose in a reasonable manner.*”

Financial calculator:

- Texas Instruments (BA II Plus), or
- Hewlett-Packard (HP-10B II), or
- Sharp (EL-738) (used in BA1050)

Calculators and pre-approved translation devices are the only electronic devices allowed during quizzes, tests and/or examinations. Cell phones and programmable devices may **not** be used in testing or examinations.

Course Management System:

GPRC uses the myClass (D2L) online course management system.

To access myClass (D2L), visit <https://myClass.gprc.ab.ca/>

MINIMUM DEVICE REQUIREMENTS:

NOTE: A desktop or laptop computer is strongly recommended over tablet devices for participation in online meetings or online class sessions. iPhones or Android phones may provide minimum functionality, but are not recommended for participation in online sessions.

A device must meet or exceed the following specifications to participate in online courses at GPRC:

Platform	OS Version	Hardware Specs
Windows Desktops Windows Laptops Windows Tablets	Windows 10 Home Windows 10 Professional Windows 8 or 8.1 *Windows 10S is not supported in S mode	Dual-core CPU 2 GB RAM 64 GB storage 1280x768 display resolution Microphone Speakers or Headphones Web camera
Mac Desktops Mac Laptops	macOSX 10.13 or higher	Dual-core CPU 4 GB RAM 64 GB storage 1280x800 display resolution Microphone Speakers or Headphones Web camera
Chromebooks	ChromeOS with updates enabled	Dual-core CPU 2 GB RAM 16 GB storage Speakers or Headphones
iPad v3 or newer	iOS 7.0 or iPadOS 13	8 GB of free storage Speakers or Headphones
Android Tablet	Android 6.0	Dual-core CPU 1 GB RAM 8 GB of free storage 1280x800 display resolution Speakers or Headphones

SOFTWARE & NETWORK REQUIREMENTS:

The following software apps and internet capacity are required to participate in online courses at GPRC:

Application	
Web Browser	Google Chrome with auto updates enabled
Office Suite *GPRC students receive a free Microsoft Office 365 license for Windows or macOSX	Microsoft Office 365 Microsoft Office 2016 or 2019 or compatible office suite

Internet	
DSL, Cable or LTE wireless internet	1.5Mbps upload, 1.5Mbps download

DELIVERY MODE(S): Self-Study Online Distance Delivery - paced

This is a paced online self-study course. *Complete the course content in the order presented. Complete all SmartBook assignments (textbook readings), Connect practice exercises, and Connect assignments before progressing to the next chapter. Please adhere to the tentative weekly schedule; see section below.*

The course is delivered entirely online using GPRC's myClass and the McGraw-Hill Connect Online Learning System (Connect). For each chapter, a Microsoft PowerPoint presentation is available. Relevant chapter readings and practice exercises are assigned. Connect assignments and term exams will test your knowledge, understanding, and application throughout the course. *The Connect SmartBook assignments, Connect practice exercises, Connect assignments, and term tests have specific due dates to keep you on track to ensure you finish the 8-week course on time.*

It is highly recommended that you take advantage of all the material on the myClass course site and McGraw Hill Connect websites. Important information, announcements, and grades are posted on the myClass course site. Grades for practice exercises, assignments, and term tests are posted to myClass grades within five days after the due date. The grades posted will not include your final letter grade. Please check your myGPRC account for your final letter grade at the end of the course.

COURSE OBJECTIVES:

The following objectives will be covered in this course:

- Accounting for current and non-current liabilities and equity instruments
- Accounting for bonds, long-term notes payable, and investments
- Accounting for partnerships and corporations
- Reporting and analyzing cash flows
- Analyzing financial statements
- Recording payroll liabilities

LEARNING OUTCOMES:

Upon completion of this course, students will be able to:

- Account for current liabilities
- Account for the formation of a partnership, the allocation of partnership income or loss, the admission or withdrawal of a partner, and the liquidation of a partnership
- Account for the organization and operations of corporations including cash and share dividends, share splits and the retirement of shares
- Prepare corporate reports including a comprehensive corporate income statement and a statement of retained earnings
- Account for bonds and long-term notes payable
- Account for investments
- Prepare a statement of cash flows
- Explain and apply methods of financial statement analysis
- Prepare the calculations necessary to construct a payroll register and prepare entries to record and pay payroll. Calculate payroll costs levied on employers and prepare the entries to record the accrual and payment of these amounts.

TRANSFERABILITY:

Please consult the Alberta Transfer Guide for more information**. You may check to ensure the transferability of this course at the Alberta Transfer Guide main page <http://www.transferalberta.ca>.

Grade of D or D+ may not be acceptable for transfer to other post-secondary institutions. **Students are cautioned that it is their responsibility to contact the receiving institutions to ensure transferability

EVALUATIONS*:

Connect Practice Exercises	10%
• Chapter SmartBook Assignments are not graded	
Connect Assignments (4 @ 3% each)	12%
Term Test 1 (Chapters 10, 11, 12, and 13)	20%
Term Test 2 (Chapters 14 and 15)	20%
Final Exam (All chapters covered; comprehensive)**	<u>38%</u>
Total*	<u>100%</u>

****In order to receive credit for BA 1120, you must achieve 50 percent on the final examination, and a course composite grade of at least D (50%).*** You are strongly encouraged to complete all exercises, assignments, tests and exams. Students will receive a zero (0) for any missed exercises, assignments, tests, and exam(s).

*****The course end date is June 29, 2021 at 11:59pm. The final exam must be attempted and completed before the end of day on June 29, 2021 at 11:59pm using McGraw Hill Connect with the Proctorio monitoring software.***

Exercises, Assignments, Term Tests and Exam Policies:

- Each chapter covered in the text/e-book has a **SmartBook assignment** for students to complete. **SmartBook** assignments are interactive and useful student resources. There are no marks associated with these assignments.
- Connect will automatically submit student's **Connect Practice Exercises and Connect Assignments** on the posted due date. There will be no extensions granted for late submissions. Incomplete **Connect practice exercises and assignments** will receive a grade of zero. Students will be given two attempts for **Connect Practice Exercises**, however, 5% will be deducted for the second attempt. Study attempts are allowed for **Connect Practice Exercises**; this will not change your grade. Students will be given one attempt for **Connect Assignments**.
- For **term tests** students are provided with one attempt only. **The term tests must be completed using the McGraw Hill Connect Proctorio Browser Lockdown & Monitor Proctoring Software.** Please do not plan any activities during the dates for the term tests. Test details will be published closer to the test date(s).
- **The Final Exam must be completed using the McGraw Hill Connect Proctorio Browser Lockdown & Monitor Proctoring Software.** Please do not plan any activities during the examination week. Exam details will be published closer to the final exam date.

GRADING CRITERIA:

Please note that most universities will not accept your course for transfer credit **IF** your grade is **less than C-**.

Alpha Grade	4-point Equivalent	Percentage Guidelines		Alpha Grade	4-point Equivalent	Percentage Guidelines
A+	4.0	90-100		C+	2.3	67-69
A	4.0	85-89		C	2.0	63-66
A-	3.7	80-84		C-	1.7	60-62
B+	3.3	77-79		D+	1.3	55-59
B	3.0	73-76		D	1.0	50-54
B-	2.7	70-72		F	0.0	00-49

TENTATIVE COURSE SCHEDULE/TIMELINE:

This is a compressed, 8-week spring session course. *To keep pace, students will cover two textbook chapters per week.* Please plan your study time accordingly.

Week	Read	Dates	Activity
1	Chapter 10	May 3 - 6	Quick Study Questions & Connect Practice Exercises
2	Chapter 11	May 6 - 10	Quick Study Questions & Connect Practice Exercises
		May 11-12	Assignment 1 – CH 10 and 11
3	Chapter 12	May 13 - 18	Quick Study Questions & Connect Practice Exercises
4	Chapter 13	May 19 - 24	Quick Study Questions & Connect Practice Exercises
		May 25-26	Assignment 2 – CH 12 and 13
		May 27 - 29	Term Test 1 - CH 10, 11, 12, and 13
5	Chapter 14	May 30 – Jun 2	Quick Study Questions & Connect Practice Exercises
6	Chapter 15	Jun 3 - 7	Quick Study Questions & Connect Practice Exercises
		Jun 8 - 9	Assignment 3 – CH 14 and 15
		Jun 10 - 12	Term Test 2 - CH 14 and 15
7	Chapter 16	Jun 13 - 16	Quick Study Questions & Connect Practice Exercises
8	Chapter 17	Jun 17 - 21	Quick Study Questions & Connect Practice Exercises
		Jun 22 - 23	Assignment 4 – CH 16 and 17
	Appendix I	Jun 24 - 27	Quick Study Questions
9	Final Exam	Jun 27 from 6am to Jun 29 at 11:59pm	Comprehensive – Chapters 10, 11, 12, 13, 14, 15, 16, 17, & Appendix I

In order to receive credit for BA 1120, you must achieve 50 percent on the final examination, and a course composite grade of at least D (50%). See Evaluations above. You are strongly encouraged to complete all exercises, assignments, tests and exams. Students will receive a zero (0) for any missed exercises, assignments, tests, and exam(s).

STUDENT RESPONSIBILITIES:

It is the student's responsibility to read, understand and comply with the College's Academic Policies, which are reviewed regularly, updated and posted on the College website. If students have any questions regarding these policies, please contact Student Services. Please see the Academic Policy on Student Rights and Responsibilities on the College website at <https://www.gprc.ab.ca/about/administration/policies/>

Participation:

It is recommended for this course that students complete the Connect SmartBook assignment and Quick Study (QS) questions with solutions for each chapter in McGraw Hill Connect. Only after this should students attempt the Connect Practice Exercises. After completing this cycle for two chapters, students will then complete the Connect Assignment. Reviewing text content with more examples and illustrations will further supplement the learning outcomes covered in each chapter.

Read the material, do the Quick Study chapter questions with solutions, check your work and apply your critical thinking skills by completing the Connect Practice Exercises and Assignments. This way you will know if you are prepared to successfully complete the term tests and final exam.

Adopting and adhering to effective learning habits in this course will likely take up a great deal of time. You should plan your schedule according to the tentative course schedule above. You may complete and submit exercises, assignments and tests before the due dates but only within the allowed time range pre-set.

Students are expected to keep current with readings, McGraw Hill Connect assignments, and myClass postings. Course materials (course outline, schedule information, assignments, PowerPoints, etc.) and announcements will be available in myClass, McGraw Hill Connect, and through GPRC Webmail. *Students are responsible for checking all three of these websites regularly; 2 – 5 times per week for the duration of the course.*

Email:

Students may contact their instructor by email at mailto:ahead@gprc.ab.ca?subject=BA1120_EC_S21. Emails will be answered within two business days (weekdays). *Please check your emails and course updates regularly; 2 – 5 times per week for the duration of the course.*

Email correspondence must be sent to your instructor from your GPRC student email account. Emails should be professionally formatted and include a subject and reference to the course material(s) and/or textbook pages, questions, etc.

Recording:

Recording lectures or taking photos in zoom meetings is prohibited unless advance permission is obtained from the instructor. In the event permission is granted, such recordings may only be used for individual study, and may not be reproduced, transferred, distributed, or displayed in any public manner.

STATEMENT ON PLAGIARISM AND CHEATING:

Cheating and plagiarism will not be tolerated and there will be penalties. For a more precise definition of plagiarism and its consequences, refer to the Student Conduct section of the College Calendar at <http://www.gprc.ab.ca/programs/calendar/> or the College Policy on Student Misconduct: Plagiarism and Cheating at <https://www.gprc.ab.ca/about/administration/policies>. Note: all Academic and Administrative policies are available on the same page.

Plagiarism:

Plagiarism means submitting work (words, ideas, images, or data) in a course as if it were their own work done expressly for that particular course when, in fact, it is not. Most commonly, plagiarism exists when:

- the work submitted or presented was done, in whole or in part, by an individual other than the student (this includes having another person impersonate the student or otherwise substitute the work of another for their own in an assignment, examination, or test)
- Parts of a student's work are taken from another source without reference to the original author. This includes ideas, words, and images appearing in print, digital, graphical, internet, audio and video formats
- students submit or present the work in one course which has also been submitted in another course (although it may be completely original with the student) without the prior agreement of the instructor
- Clinical or laboratory reports are falsified or fabricated.

While it is recognized that academic work often involves reference to ideas, data, and conclusions of others, intellectual honesty requires that such references be explicitly and clearly noted.

Instructors may choose to use online plagiarism detection services. When students submit a paper, it is understood that they are consenting to such a procedure and that they cannot claim any copyright violation should such paper be uploaded to an online plagiarism detection database.

Cheating:

Cheating on tests or examinations includes, but is not limited to, the following:

- dishonest or attempted dishonest conduct such as speaking to other students or communicating with them under any circumstances whatsoever
- bringing into the examination room a textbook, notebook, memorandum, other written material or mechanical or electronic device *not* authorized by the examiner or instructor
- writing an examination, or part of it, outside the confines of the examination room without permission to do so
- consulting any person or materials outside the confines of the examination room without permission to do so
- leaving answer papers exposed to view, or any attempts to read other students' examination papers
- tampering or attempts to tamper with examination scripts, classwork, grades and/or class records; the acquisition, attempted acquisition, possession, and/or distribution of examination materials or information not authorized by the instructor
- Impersonation of another student in an examination or other class assignments.
- Absolutely no examination materials may be removed from the examination room. All papers, answer forms and examination question sheets must be returned to the instructor. If students leave the examination room for any reason unacceptable to the instructor, they must hand in all examination materials and it will be assumed that the examination is completed.

If students voluntarily and consciously aid another student in the commission of one of these offences, they are also guilty of misconduct. Any attempt to commit academic misconduct will bear the same consequences as if the act occurred. A student who assists another student in an act or attempted act of misconduct will also be considered to have committed an offence.