



**Douglas
College**

CURRICULUM GUIDELINES

A: Division: **Instruction**

Date:

JUNE 2000

B: Business Admin

C: Mgmt

D: Revision

Y

F: Dept

4

C

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;

6. demonstrate the use of CVP analysis to answer a variety of questions.

7. prepare specific types of static budgets.

N: Course Content

1. the conceptual framework of accounting.

2.1 Accounting for current liabilities and contingencies.

2.2 Long-term liabilities.

3.1 Accounting for partnerships.

3.4 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%