

**203**                      **Construction Cost Accounting**  
Course No.              Descriptive Title

May, 28, 1993    Page 1  
Revision: 2        January, 2000

**Course Description**

This subject is an introduction to financial accounting concepts; accounting procedures; bookkeeping fundamentals; financial statements; and analyzing of company financial data.

**Suggested Prerequisites:** ..... Algebra 11

**Learning Outcomes**

The student will be able to:

1. Prepare simple books of account.
2. Summarize the accounts and prepare financial statements
3. Demonstrate an understanding of the accounting principles and the purpose of the accounting process.

**Course Content:**

In the course of studies the student will cover from the required text:

1. Company-Level Financial Control (Chapter 1)
2. Conventions in Accounting (Chapter 2)
3. Comparison of Accounting Conventions (Chapter 3)
4. Bookkeeping Fundamentals (Chapter 4)
5. Financial Statement Preparation (Chapter 5)
6. Analyzing Company Financial Data (Chapter 6)

**Required Textbooks and Materials:**

1. Financial & Cost Concepts for Construction Management by Daniel W. Halpin.

**Testing:**

1. Demonstration of the ability to prepare simple books of account and financial statements .
2. Basic understanding of the various accounting concepts and their appropriate applications.
3. Ability to analyze the data found in financial statements.
4. In all work clarity of presentation and mathematical accuracy will be assessed.