

# Preface

The first Canadian edition of *College Accounting* continues the tradition of the original American textbook. Adapted from the American ninth edition of *College Accounting*, this text maintains the comprehensive coverage and instructional design that have contributed to the successful use of this program by thousands of students in the United States. Key instructional features are continued in this Canadian edition: short units of instruction; a clear, concise writing style; numerous illustrations and examples; and abundant questions, problems, and projects. Continuing to address the goal of accounting education, this text and its ancillaries integrate accounting theory with business skills that are essential for future career success.

## **COMPREHENSIVE ACCOUNTING COVERAGE**

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*College Accounting* provides solid coverage of accounting concepts and principles. The textbook establishes a foundation of accounting procedures within the traditional framework of a proprietorship accounting cycle, then builds on this framework as it examines additional methods of accounting for asset, liability, and equity accounts. This firm foundation in accounting can serve as basic preparation for a student who elects to pursue advanced accounting courses or as an accounting requisite for a management, marketing, or finance degree.

## **RETENTION AND REINFORCEMENT**

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This Canadian edition employs a sound pedagogy to assist a student in learning accounting. Each chapter introduces accounting concepts through short learning modules and assesses student understanding with self-review questions and answers. This reinforcement technique allows students to build on a mastery of each concept. Retention and reinforcement are further enhanced through end-of-chapter questions, exercises, problems, challenge problems, and critical thinking problems. Practice sets help students integrate learning through practical applications of concepts and procedures.

## MAJOR TEXTBOOK FEATURES

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The following summarizes the features that comprise the overall instructional design of the textbook.

- **Chapter Organization.** Chapters are organized to present an orderly flow of accounting concepts. A logical progression of learning is established as the text proceeds from basic concepts to the accounting cycle for a proprietorship.
- **Short Learning Modules.** Each chapter is divided into short learning modules, each of which is followed by a student self-review activity. By completing this activity, students will know instantly whether they have mastered the accounting concepts in the module and should proceed to the next section.
- **Competency-Based Chapter Objectives.** Chapter objectives based on expected learner outcomes introduce each chapter. Within the chapter, each objective is repeated as marginal text alongside material that develops the objective. End-of-chapter review, exercises, and problems also reference the chapter objectives.
- **Comprehensive Illustrations.** Colour illustrations throughout the textbook enhance student understanding. Examples include flow charts of accounting concepts, T account analyses, diagrams that highlight posting procedures, and detailed journals, worksheets, and financial statements.
- **New Terms and Margin Glossary.** Helping students to master accounting vocabulary is a major feature of each chapter. All new terms are previewed on the chapter-opener page, placed in boldface type where defined in the text, and defined again in the margin. In addition, a master glossary appears at the end of the textbook, and the index highlights all defined terms.
- **Instructional Margin Notes.** “Remember!” margin notes emphasize points to remember. The margin also highlights learning objectives.
- **End-of-Chapter Exercises, A and B Problems, Challenge Problem, Critical Thinking Problem.** Each major concept in a chapter is supported with an exercise. Chapter problems combine two or more major concepts and progress in difficulty. The Challenge Problem helps students integrate chapter content with prior learning, and the Critical Thinking Problem requires students to apply concepts in making business and accounting decisions.
- **In-Text Mini-Practice Sets.** Two mini-practice sets cover accounting cycles for a service business and a merchandising business. Stationery is included in the *Working Papers*.
- **Computer Activities.** Students may complete selected exercises and problems on a computer. Icons beside the activities designate the type of software to be used: Simply Accounting or spreadsheet.

## STUDENT SUPPORT MATERIALS

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A comprehensive array of student support materials contributes to student mastery of accounting concepts introduced in the textbook.

**Working Papers.** Working papers are included for all Exercises, A and B Problems, Challenge Problems, Critical Thinking Problems, and Mini-Practice Sets. These working papers are also available in electronic format.

**Computer Applications.** A variety of student software packages support *College Accounting*, including Simply Accounting (version 8.5) and template files for Microsoft Excel spreadsheets. Electronic templates for selected chapter problems and mini-practice sets allow students to solve problems using this popular commercial accounting program. *A Simply Accounting for Windows: Software Users Guide* is also available to help students use the program.

**Online Learning Centre.** [www.mcgrawhill.ca/college/price](http://www.mcgrawhill.ca/college/price) Students can visit the Student Site at the Online Learning Centre for additional learning material. It contains the following elements: chapter overviews, links to relevant Web sites, case studies (for four chapters), tutorials (containing True and False questions), objective questions, exercises with self-check solutions, and demonstration problems with solutions.

## THE INSTRUCTOR'S SUPPORT PACKAGE

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A variety of innovative instructor materials is available to assist you in creating an effective student learning environment. These materials include comprehensive teaching suggestions and alternative methods for presenting accounting concepts.

### INSTRUCTOR'S PRODUCTIVITY CENTRE—CD/ROM

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The Instructor's Productivity Centre—CD/ROM offers support materials to enhance your classroom instruction. These include PowerPoint Transparencies, answers to the Simply Accounting and Excel templates, an Instructors Manual, and a guide to infusing communications in accounting.

### TESTING PACKAGE

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**Test-Bank Software.** The test-bank software, also in the IPC and available as a stand-alone resource in Brownstone program, allows an instructor either to select individual test questions or to select randomly and customize a test. Moreover, the software has the flexibility to allow instructors to incorporate additional testing materials into the program.

### SOLUTIONS MANUAL

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A Solutions Manual, available in paper form as well as in the IPC, provides solutions to the exercises and problems at the end of each chapter.

### ONLINE LEARNING CENTRE

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The Instructor Site component of the OLC contains the Instructor's Productivity Centre (excluding the test bank), the Solutions Manual, and the Simply Accounting templates.

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