

GRANDE PRAIRIE REGIONAL COLLEGE

1986-87

BUSINESS ADMINISTRATION

COURSE OUTLINE--FALL 1986

BA 211 - INTERMEDIATE ACCOUNTING I (M.A. Zablocki)

TEXTS:	Intermediate Accounting--2nd Canadian Edition, D.E. Kieso, J.J. Weygandt, V.B. Irvine, W.H. Silvester; John Wiley & Sons, Canada Limited, 1986.	
PREREQUISITE:	BA 111, Introduction to Accounting BA 112, Principles of Accounting	
COURSE DESCRIPTION:	This course consists of an in-depth examination of the financial accounting process. Recent developments in accounting valuation and income determination and the related disclosure practices and reporting procedures as recommended by professional accounting associations and applied in business today are emphasized. The primary focus is on a comprehensive treatment of assets and liabilities. Special topics are introduced where considered appropriate.	
COURSE OBJECTIVES:	To understand the objectives of financial accounting and the information that it generates.	
	To create an awareness of the official pronouncements of the Canadian Institute of Chartered Accountants and the various U.S.A. accounting bodies.	
	To develop the ability to apply accounting theory, standards, principles and procedures to financial accounting problems of valuation, income determination and disclosure.	
GRADING:	FINAL EXAM	50%
	TERM WORK	50%
	Term work consists of the mid-term exam, scheduled tests and hand-ins. The final composition of term work will be determined in consultation with the class and will be related to progress during the term.	
COURSE CONTENT:	Text Chapters 1--5, 7--14 Problems and cases from the text and other materials to be distributed during the session.	
	The laboratory session will be devoted to problem-solving, case analysis and discussion.	

SEE OVER

The scope and body of knowledge of 'intermediate financial accounting' is considerable. Students are encouraged to continually strive to develop an approach to the solution of financial accounting problems that embraces accounting theory and concepts and current disclosure requirements.

Please feel free to discuss this course with the instructor at any time.