

F. 1988-89

GRANDE PRAIRIE REGIONAL COLLEGE

BUSINESS ADMINISTRATION

COURSE OUTLINE—FALL 1988

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. Included is an elaboration of BA 112 topics which will be further explored in depth.

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%
	MID TERM #1	25%
	MID TERM #2	25%

COURSE CONTENT: Text Chapters 1 through 5 will be reviewed as quickly as possible and chapters 7 through 14 will be studied in depth. 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. Students will be expected to familiarize themselves with the contents of the CICA Handbook as revised to date.

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.

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