

GRANDE PRAIRIE REGIONAL COLLEGE

BUSINESS ADMINISTRATION

1989-90

COURSE OUTLINE - FALL 1989

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

TEXTS:

Intermediate Accounting -- Revised Canadian Edition, D.E. Kieso, J.J. Weygandt, V.B. Irvine, W.H. Silvester; John Wiley & Sons, Canada Limited, 1989.

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 bodies and applied in business today are emphasized. The primary focus is on a comprehensive treatment of assets and liabilities. Current issues being debated in the accounting profession will be referred to on an ongoing basis.

COURSE  
OBJECTIVES:

To understand the objective of the 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	40%
MID TERM	30%
2 QUIZZES	15% each

COURSE  
CONTENT:

Text Chapters 1 through 5, and 7 through 14. Problems and cases from the text and other materials to be distributed during the session will be used to apply the theory propounded in the text.

BA 211 COURSE OUTLINE CONT'D

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 Handbook is on reserve in the library.

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, alternative accounting treatments and current disclosure requirements.

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