

GRANDE PRAIRIE REGIONAL COLLEGE
BUSINESS ADMINISTRATION
BA 2120 COURSE OUTLINE

INSTRUCTOR: Doug Frattini
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TEXTS: Intermediate Accounting - Volume 2, Sixth Canadian Edition, D.E. Kieso, J.J. Weygandt, V.B. Irvine, W.H. Silvester, N. M. Young, John Wiley & Sons, Canada, Ltd, 2002.

PREREQUISITE: BA 2110, Intermediate Accounting I.

COURSE DESCRIPTION: This course continues the in-depth examination of financial accounting topics begun in BA 2110, Intermediate Accounting I. Accounting valuation, income determination, and the related disclosure practices and reporting procedures, as required in Canada today, are emphasized. The focus is on capitalization of Canadian corporations and the individual accounting and reporting problems associated with corporate income taxes, pensions, leases and the Statement of Changes in Financial Position.

TRANSFERABILITY - to CGA and CMA programs.

COURSE OBJECTIVES: To understand the objectives of and alternatives available within the financial accounting and reporting process and the information that it generates.

To create a continuing awareness of the official pronouncements of the Canadian Institute of Chartered Accountants as found particularly in the CICA Handbook. Other North American accounting bodies' pronouncements are also noted.

To develop the ability to apply accounting standards, principles and procedures to financial accounting and reporting problems of valuation, income determination and disclosure. The role of the professional accountant is ensuring the integrity of the financial reporting process will be recognized.

GRADING:	FINAL EXAM	35%
	TERM MAJOR TESTS	50%
	HAND-IN ASSIGNMENTS	15%

COURSE CONTENT: Text Chapters 14, 15, 16, 17, 18, 19, 20, 21, 23.

Problems and other materials to be distributed during the session.

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

WINTER 2005