

Grande Prairie Regional College
Department of Business Administration

BA 212 Intermediate Accounting II
Fall 1990
Brian Alguire

Course Description: This course continues with the in-depth examination of financial accounting introduced in BA 211, intermediate Accounting I. It emphasizes recent developments in accounting valuation, income determination and disclosure practices as recommended by the professional accounting associations and applied in business, government and industry. It focuses on capitalization of Canadian corporations and the individual reporting problems associated with corporate income taxes, pensions, leases, and the Statement of Changes in Financial Position. The application of accounting concepts to these special areas is discussed.

Prerequisite: BA 111, BA 112 and BA 211

Course Objectives: To understand the objectives of the financial accounting process and the information that it generates.

To create an awareness of the official pronouncements of the CICA, FASB, AICPA and other accounting bodies. To develop the ability to apply accounting theory, standards, principles and procedures to financial accounting problems of valuation, income determination and disclosure. To develop the ability to analyze and evaluate published financial information from the business sector.

Grading:	Class Participation	10%
	Quizzes	20%
	Mid-term Exam	20%
	Term Project	20%
	Final Examination	30%

Course Content: Text is Intermediate Accounting - 2nd Canadian Edition, D.E. Kieso, J.J. Weygandt, V.B. Irvine, W.H. Silvester; John Wiley & Sons, Canada, 1986.

Chapters 12, 14, 15-17, 19-22, 24

Cases and other materials will be distributed during the session. While laboratory sessions will be primarily devoted to problem solving, case analysis and discussion, other topics of current interest will also be explored with students encouraged to question and challenge the course material.