

GRANDE PRAIRIE REGIONAL COLLEGE

W 1986-87

BUSINESS ADMINISTRATION

BA 212 COURSE OUTLINE (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
BA 211, Intermediate Accounting I.

COURSE

DESCRIPTION: This course continues the in-depth examination of financial accounting found in BA 211, Intermediate Accounting I. 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 focus is 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.

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 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.

To develop the ability to analyse and evaluate published financial information from the business sector.

GRADING:

FINAL EXAM	40%
TERM WORK	60%

Term work consists of one or more term exams and a hand-in project. 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 15-17, 19-22, 24, 26. The order of discussion will be aligned to accommodate the term project.

Cases and other materials to be distributed during the session.

The laboratory session will be devoted to problem-solving, case analysis and discussion. Topics of current professional interest will be introduced.

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