

GRANDE PRAIRIE REGIONAL COLLEGE  
BUSINESS ADMINISTRATION  
BA 212 COURSE OUTLINE (M.A. ZABLOCKI)

TEXTS: Intermediate Accounting - 3rd Canadian Edition, D.E. Kieso, J.J. Weygandt, V.B. Irvine, W.H. Silvester; John Wiley & Sons, Canada, Limited, 1990.

PREREQUISITE: BA 211, Intermediate Accounting I.

COURSE DESCRIPTION: This course continues the in-depth examination of financial accounting topics found in BA 211, Intermediate Accounting I. 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 accounting and 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 other North American 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:	FINAL EXAM	40%
	TERM PROJCT	30%
	MID-TERM, QUIZZES, ETC.	30%

Student knowledge of the requirements of the CICA Handbook will be critically examined within the content of the term project.

COURSE                      Text Chapters 15-17, 19-22, 24. The order of  
CONTENT:                    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.

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BA 212 - Term Project - Winter 1991

The scope of financial accounting necessarily embraces external reporting and disclosure. In order that students may have a concentrated opportunity to focus specifically in this area, the following project is assigned:

**PROJECT ASSIGNMENT:** For a publicly-held Canadian corporation of your choice--Prepare and submit a report on the corporation's most recent annual report.

**SCOPE OF THE PROJECT:** Without limiting the generality of the foregoing, your report should include a critical review of the accounting and disclosure policies and procedures in effect. Recommendations are an integral part of the report. Specific references to the current CICA handbook are required throughout.

As the analyst, you should not restrict yourself to the financial statements and the auditor's report thereon. The entire annual report should be analyzed and critical comments and related recommendations incorporated into your submission.

**TIME LINES:**

- (1) By \_\_\_\_\_ - submit a list of corporations contacted for information.
- (2) By \_\_\_\_\_ - interim report on information received.
- (3) By \_\_\_\_\_ - Advise of final selection - submit copy of annual report for overnite turnaround.
- (4) Final report due date - to be discussed and agreed at time of assignment.

**GRADING:** This project is worth 30% of the final grade for the course and should be given attention accordingly.

The report must be double-spaced, typed and covered. Acceptable report format is required.

GOOD LUCK!

N.B. Please note that, among other references, Chapters 25 and 27 of our text are excellent sources of information.