

GRANDE PRAIRIE REGIONAL COLLEGE  
BUSINESS ADMINISTRATION  
BA 2120 COURSE OUTLINE (M.A. ZABLOCKI)

**TEXTS:** Intermediate Accounting - Revised 3rd Canadian Edition, D.E. Kieso, J.J. Weygandt, V.B. Irvine, W.H. Silvester; John Wiley & Sons, Canada, Limited, 1991.

**PREREQUISITE:** BA 2110, Intermediate Accounting I.

**COURSE DESCRIPTION:** This course continues the in-depth examination of financial accounting topics begun 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 organizations for application 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.

**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.

<b>GRADING:</b>	FINAL EXAM	35%
	TERM PROJECT	25%
	MID-TERM, QUIZZES, HAND-INS	40%

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

COURSE  
CONTENT:

Text Chapters 15-17, 19-22, 24. The order of discussion will be aligned to accommodate the term project, if required.

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.