

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.

Canadian Cases in Financial Accounting, Second Edition, Joan E.D. Conrod, Carol E. Dilworth; Richard D. Irwin, Inc., 1993.

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. Accounting valuation, income determination, and their 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. Developments in revenue recognition are also recognized.

COURSE OBJECTIVES: To understand the objectives of and alternatives within 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 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%
	CASE ANALYSES	20%
	MID-TERM	20%
	OTHER HAND-INS	20%

Student knowledge of various sections of the CICA Handbook will be required in all aspects of the course, particularly in case analyses and several of the hand-ins.

COURSE

Text Chapters 15-17, 19-22, 24.

Cases and other materials to be distributed during the session.

The laboratory session will be devoted to problem-solving and case analyses and discussion.

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