

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

**TEXTS:** Intermediate Accounting - Volume 2, Fourth Canadian Edition, D.E. Kieso, J.J. Weygandt, V.B. Irvine, W.H. Silvester; John Wiley & Sons, Canada, Limited, 1994.

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

**COURSE DESCRIPTION:** This course continues the in-depth examination of financial accounting topics begun in BA 2110, 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.

**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 particularly the CICA Handbook 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.

**GRADING:**

FINAL EXAM	50%
MID-TERM	25%
HAND-IN ASSIGNMENTS	25%

**COURSE CONTENT:** Text Chapters 15, 16, 17, 19, 20, 21, 23.

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.