

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 the related disclosure practices and reporting procedures, as required in Canada 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 of other North American accounting bodies.

To develop the ability to apply accounting, standards, principles and procedures to financial accounting problems of valuation, income determination and disclosure.

**GRADING:**

FINAL EXAM	35%
MID-TERM	35%
HAND-IN ASSIGNMENTS	30%

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

Problems and other materials to be distributed during the session.

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