

GRANDE PRAIRIE REGIONAL COLLEGE
COURSE OUTLINE

AC 3510
INTERMEDIATE ACCOUNTING I

Text: Intermediate Accounting—Fourth Canadian Edition, DE Kieso, JJ Weygandt, VB Irvine, WII Sylvester; John Wiley & Sons, Canada Limited, 1994 Volume 1. (Volume 2 to be used for 3520)

Course Description: This course will be an in-depth examination of the financial accounting process, and is a keystone course for financial accounting. This course will focus on the valuation of Assets and the resulting effects upon income of a business entity. Disclosure requirements and methods will be discussed in detail. (The treatment of Liabilities and Owners' Equity will be dealt with in 3520.)

Course Content: Chapters 1-11.

Evaluation:	Assignments (7)	35%
	Mid-term 1	15%
	Mid-term 2	15%
	Final	25%

GRANDE PRAIRIE REGIONAL COLLEGE
AC 3510 INTERMEDIATE FINANCIAL ACCOUNTING
PROPOSED TIME TABLE

MONDAY	SEPT	9	CHAPTER 1 ENVIRONMENT AND STANDARDS	
WEDNESDAY		11		
FRIDAY		13	CHAPTER 2 CONCEPTUAL FRAMEWORK	
MONDAY		16	CHAPTER 3 ACCOUNTING PROCESS	
WEDNESDAY		18	CHAPTER 4 STATEMENT OF INCOME AND RETAINED EARNINGS	
FRIDAY		20		
MONDAY		23	CHAPTER 5 BALANCE SHEET AND STATEMENT OF CHANGES	
WEDNESDAY		25	CHAPTER 6 REVENUE RECOGNITION	
FRIDAY		27		ASSIGN 1
MONDAY		30	CHAPTER 7 CASH AND RECEIVABLES	
WEDNESDAY	OCT	2		ASSIGN 2
FRIDAY		4		
MONDAY		7	MID-TERM #1	
WEDNESDAY		9	CHAPTER 8 INVENTORIES--COST FLOW METHODS	
FRIDAY		11		ASSIGN 3
MONDAY		14	THANKSGIVING	
WEDNESDAY		16		
FRIDAY		18	CHAPTER 9 INVENTORIES--VALUATION PROBLEMS	
				ASSIGN 4
MONDAY		21		
WEDNESDAY		23		
FRIDAY		25		
MONDAY		28	CHAPTER 10 ACQUISITION OF TANGIBLE CAPITAL ASSETS	
WEDNESDAY		30		ASSIGN 5
FRIDAY	NOV	1		
MONDAY		4	CHAPTER 11 AMORTIZATION AND DEPLETION	
WEDNESDAY		6		
FRIDAY		8		ASSIGN 6
MONDAY		11	REMEMBRANCE DAY	
WEDNESDAY		13	MID TERM #2	
FRIDAY		15	CHAPTER 12 INTANGIBLE CAPITAL ASSETS	
MONDAY		18		
WEDNESDAY		20		ASSIGN 7
FRIDAY		22	INVESTMENTS--PORTOLIO BOTH CURRENT AND LONG TERM	
MONDAY		25		
WEDNESDAY		27		
FRIDAY		29		
MONDAY	DEC	2	CHAPTERS 1-6 REVIEW	
WEDNESDAY		4	CHAPTERS 7-12 REVIEW	