

FEB 8 1996

GRANDE PRAIRIE REGIONAL COLLEGE
Department of Arts, Education, & Commerce

AC 3520

COURSE OUTLINE 1996

- INSTRUCTOR:** Doug Frattini
- OFFICE:** C211
- HOURS:** Monday - Friday 8:00 a.m. - 9:00 a.m.
- PHONE:** 539-2983 (Office)
539-7465 (Home)
- TEXTS:** Intermediate Accounting - Volume 2, Fourth Canadian Edition.
D.E. Kieso, J.J. Weygandt, V.B. Irvine, W.H. Silverster; John Wiley & Sons, Canada, Limited, 1994.
- PREREQUISITE:** AC 3510, Intermediate Accounting I.
- COURSE DESCRIPTION:** This course continues the in-depth examination of financial accounting topics begun in AC 3510, 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 the 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.
 - To develop the ability to analyze and evaluate published financial information from the business sector.

GRADING:	FINAL EXAM	40%
	TESTS	40%
	ASSIGNMENTS	20%

COURSE: Text Chapter 13, 14, 15, 16, 17, 19, 20, 21, 23.

Cases and other materials to be distributed during the session.

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