

Financial Accounting I

Business Administration 251

Section: D200

Term: 2000 Spring

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Discussion Topics: Course Objectives:

BUS 251 provides an introductory view of financial accounting in both concepts and techniques.

Course Coverage:

BUS 251 emphasizes both the use of financial accounting information and the preparation of that information. The course will cover the following topics:

- what is financial accounting?
- financial position: the balance sheet
- financial performance: the income statement
- cash flow analysis: the cash flow statement
- generally accepted accounting principles
- record keeping and control
- revenue and expense recognition in accrual accounting
- financial analysis
- accounting policy choices

Course Organization:

Financial Accounting I

Each weekly session will consist of approximately a two hour lecture and a separate one hour tutorial. The tutorials will generally be used to review various assignments and discuss the textbook and lecture notes.

Grading: To be discussed in the first lecture.

Required Texts: Gibbins; Financial Accounting: An Integrated Approach, 3rd ed, Nelson: 1998.

Recommended Texts:

Materials/Supplies: A financial calculator with built-in interest functions would be beneficial.

Prerequisite/Corequisite: Prerequisites:

15 credit hours.

Notes: For the first lecture, students should read Chapter 1 of the required text.

There will be no tutorials during the first week of classes

This outline is derived from a course outline repository database that was maintained by SFU Student Services and the University's IT Services Department. The database was retired in 2014 and the data migrated to SFU Archives in 2015.