

Financial Accounting: Assets

Business Administration 320

Section: D100

Term: 2000 Fall

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Discussion Topics: Course Objectives:

1. To enhance the students' understanding of the fundamental accounting concepts underlying certain accounting procedures. Comprehensive coverage of various accounting methods, problems and limitations will be an important part of this course.
2. To develop student's ability to examine alternative accounting methods and their impact on financial reporting.

Course Coverage:

- An overview of financial accounting environment
- Accounting cycle
- Basic financial statements
- Inventory valuation methods
- Accounting for tangible and intangible assets
- Accounting for current and long-term liabilities

A detailed course outline will be available at the first lecture.

Grading: To be discussed in the first lecture.

Required Texts: Kieso, Weygandt, Irvine & Sylvester; Intermediate Accounting: Volume I & II, 5th ed., Wiley & Sons: 1998.

Recommended Texts:

Financial Accounting: Assets

Materials/Supplies:

Prerequisite/Corequisite: BUS 319; 60 credit hours.

Notes: It is expected that the students will have read the assigned text book material BEFORE coming to class. Lectures will be conducted on that assumption.

Please read chapters 1 & 2 for the first lecture.

There will be no tutorials during the first week of the semester.

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.