

Financial Accounting: Equities

Business Administration 321

Section: D100

Term: 2005 Summer

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Discussion Topics: Course Coverage:

This course provides an in-depth coverage of short-term and long-term liabilities, ownership equity, income tax allocation, leases and pensions. The coverage of these topics aims at helping the student develop professional competence in Financial Accounting. The student is expected to focus on specific technical issues and integrate the pieces into a conceptual framework. Theory and policy are integrated in the presentation of these topics. The effect of alternative valuation methods will be considered.

Specific sections of the CICA Handbook may be provided. Students are NOT expected to own or have access to the Handbook.

Grading: Will be discussed in the first class

Required Texts: Beechy and Conrod; Intermediate Accounting: Vol II, 3rd. Canadian ed., McGraw-Hill, 2005. ISBN 007093035X

Recommended Texts:

Materials/Supplies: A financial calculator with built-in interest functions is necessary (Sharp 733 or 735 are recommended).

Prerequisite/Corequisite: Prerequisite:

BUS 320; 60 credit hours.

Notes: 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.