



EFFECTIVE: SE

<p>Allocation of Contact Hours to Type of Instruction / Learning Settings</p> <p>Primary Methods of Instructional Delivery and/or Learning Settings:</p> <p>Lectures</p> <p>Number of Contact Hours: (per week / semester for each descriptor)</p> <p>Lecture: 4 Hours per week</p> <p>Number of Weeks per Semester:</p> <p>15 Weeks X 4 Hours per week = 60 Hours</p>	<p>Grade of "C" or better, AND ACCT 2410 with a grade of "C" or better, AND ENGL 1130 with a grade of "C" or better.</p>
	<p>I: Course Corequisites:</p> <p>Nil</p>
	<p>J: Course for which this Course is a Prerequisite</p> <p>Nil</p>
	<p>K: Maximum Class Size:</p> <p>25</p>

L: PLEASE INDICATE:

- Non-Credit
- College Credit Non-Transfer
- College Credit Transfer

SEE BC TRANSFER GUIDE FOR TRANSFER DETAILS (www.bctransferguide.ca)

M: Course Objectives / Learning Outcomes

At the end of the course, the successful student should be able to:

1. translate a foreign subsidiary's financial statements into Canadian dollars in accordance with generally accepted accounting principles (GAAP);
2. prepare consolidated financial statements in accordance with GAAP for corporations with subsidiaries, joint ventures and foreign operations;
3. record and report foreign currency transactions, including hedging transactions;
4. prepare financial statements for financially troubled corporations who have gone through a financial reorganization;
5. prepare financial statements for not-for-profit organizations in accordance with GAAP;
6. explain the accounting issues relating to interim and segmented reporting;
7. explain the accounting issues relating to fund accounting;
8. demonstrate awareness of ethical and professional standards and responsibilities of financial management professionals.

N: Course Content

1. Review of financial reporting theory.
2. Changing process and financial reporting.
3. Not-for-profit organizations.
4. Fund accounting.
5. Intercorporate investments and business combinations.
6. Advanced consolidations.
7. Foreign currency transactions and translations.
8. Interim reporting.
9. Segmented information.
10. Partnerships and joint ventures.

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