



Business Administration

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| Course Number: | BUAD 263 |
| Course Title: | INTERMEDIATE ACCOUNTING I |
| Credits: | 3 |
| Description: | This course is a continuation of the study of financial accounting theory and practice. Topics include financial statement presentation, revenue and expense recognition, the treatment of current monetary assets and liabilities, inventory, capital assets and intangible assets. Generally Accepted Accounting Principles will be emphasized. |
| Semester and Year: | WINTER 2023 |
| Prerequisite(s): | BUAD 121, minimum 60% |
| Co-requisite(s): | No |
| Prerequisite to: | BUAD 273, 367 |
| Final Exam: | Yes |
| Hours per week: | 3 |
| Classification Requirement: | BBA, Accounting Specialty – Required Diploma, Accounting Option – Required |
| Substitutable Courses: | Students in the Accounting option may substitute any other second-year 2363 transfer CPA credit |
| Statistical Notes: | No |
| Originally Developed: | 1978 |
| Department Approval: | May 2017 |
| Faculty Approval: | <i>Devi Rubadeau</i> |

Professors

| Name | Phone number | Office | Email |
|--|--------------|--------|-------|
| Adrian Fontenla Course Captain | | | |

Course Schedule

| Date | | Topic | Textbook |
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| 2023 Week of | | Monday January 9 th , First day of class Monday February 20 th , Statutory Holiday (no classes) February 21 st thru 24 th , Mid-semester study break (no classes) Friday April 7 th and Monday April 10 th , Statutory Holidays (no classes) Friday April 14 th , Last day of class | |
| Jan | 9 th | Introduction The Canadian Financial Reporting Environment The Accounting Information System | Ch. 1 App. C |
| | 16 th | Conceptual Framework Underlying Financial Reporting | Ch. 2 |
| | 23 rd | Reporting Financial Performance | Ch. 4 |
| | 30 th | Financial Position and Cash Flows | Ch. 5 |
| Feb | 6 th | Revenue Recognition | Ch. 6 |
| | 13 th | Revenue Recognition | Ch. 6 |
| | 20 th | MID-SEMESTER | |

