

Business Administration

Course Number: **BUAD 273**

Course Title: **INTERMEDIATE ACCOUNTING II**

Credits: 3

Calendar Description: A continuation of BUAD 263, this course includes areas of concentration including liabilities, equities, pensions, leases and taxes, while emphasizing Generally Accepted Accounting

Professors

Name	Phone Number	Office	Email
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Learning Outcomes

Upon completion of this course students will be able to

- x apply appropriate recognition and measurement standards under IFRS and ASPE, with supporting calculations, for the following specialized topics:
 - o Liabilities: current and non-current
 - o Equity including share retirement and dividend allocation
 - o Complex financial instruments
 - o Income taxes including deferred income tax as triggered by temporary differences and loss carry-forwards
 - o Pensions and employee benefits including defined contribution and defined benefit plans
 - o Leases including operating and finance leases
 - o Accounting changes and prior period errors
- x prepare basic and diluted earnings per share disclosures as required under IFRS.
- x assess and evaluate accounting information for proper preparation of cash flow statements using the indirect and direct methods, under IFRS and ASPE.

Course Objectives

This course will cover the following content:

See Course Schedule

Evaluation Procedure

Term Work	30%
Midterm	30%
Final Exam	40%
Total	100%

Notes

Exams: Please note that College Examination Policy states that all students must write final examinations when required at the scheduled times and dates.

Required Texts/Resources

Intermediate Accounting, 13th Canadian edition, Volume 2, Kieso et al, published by Wiley.

Students will require a financial calculator for this course. Texas Instruments BA-II Plus is recommended, but any brand or model of non-programmable financial calculator, which can perform time-value-of money calculations, is acceptable.

Course Schedule

Date	Topic	Textbook
2024 Week of	Monday January 8th, First day of class Monday February 19 th , Statutory Holiday (no classes) February 20 th thru 23 rd , Reading Week Friday March 29 th and Monday April 1 st	

