

Business Administration

Course Number: **BUAD 263**

Course Title: INTERMEDIATE ACCOUNTING I

Credits: 3

Calendar 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. (also offered by Distance Education)

Fall 2017 Semester and Year:

Prerequisite(s): BUAD 121 or 132, minimum 60%

Co-requisite(s): No

Prerequisite to: BUAD 273, 367

Final Exam: Yes

Hours per week: 4

BBA, Accounting Specialty Required **Graduation Requirement:** Diploma, Accounting Option Required

Students in the Accounting option may substitute any other Substitutable Courses:

second-year Business Administration course. See calendar

and/or department chair for advice.

Transfer Credit: CPA credit

Special Notes:

Originally Developed: 1978

EDCO Approval: May 2017

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Course Schedule

Week of:		Tuesday Sept 5 College-wide Orientation Day Wednesday Sept 6 Classes Begin Monday Oct 9 Thanksgiving Day no classes Monday Nov 13 Statutory Holiday for Remembrance Day no classes Tuesday Dec 5 Last Day of Regularly-scheduled Classes	
Sep	3-9	The Canadian Financial Reporting Environment	Ch 1
	10-16	Conceptual Framework Underlying Financial Reporting The Accounting Information System	Ch 2 Ch 3
	17-23	Reporting Financial Performance	Ch 4
	24-30	Financial Position and Cash Flows	Ch 5
Oct	1-7	Revenue Recognition	Ch 6
	8-14	Revenue Recognition / Review	Ch 1 - 6
	15-21	Mid-term Exam (Chapters 1 - 6) Cash and Receivables	Ch 7