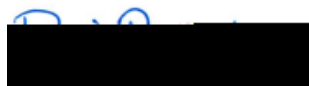


# Business Administration

Course Number:	<b>BUAD 273</b>
Course Title:	<b>INTERMEDIATE ACCOUNTING II</b>
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 Principles used in recording and presenting financial statements. <i>(also offered by Distance Education)</i>
Semester and Year:	<b>FALL 2022</b>
Prerequisite(s):	BUAD 263
Corequisite(s):	No
Prerequisite to:	BUAD 363, 462
Final Exam:	Yes
Hours per week:	4



**Professors**

<b>Krulitski, Samantha</b> <i>Course Captain</i>	<b>250-762-5445</b> ext. 2683	<b>K: C243</b>	<a href="mailto:skrulitski@okanagan.bc.ca">skrulitski@okanagan.bc.ca</a>

**Learning Outcomes**

Upon completion of this course students will be able to

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

prepare basic and diluted earnings per share disclosures as required under IFRS.

assess and evaluate accounting information for proper preparation of cash flow statements using the indirect and direct methods, under IFRS and ASPE.



## Course Schedule

2022 Week of		Classes Start: Wednesday, September 7 STAT Friday, September 30 STAT Monday, October 10 STAT Friday, November 11 Last day of regularly scheduled Classes: Tuesday, December 6	
Sept	5 <sup>th</sup>	Non-Financial and Current Liabilities	Ch. 13
Sept	12 <sup>th</sup>	Non-Financial and Current Liabilities Long-Term Financial Liabilities	Ch. 13 Ch. 14
Sept	19 <sup>th</sup>	Long-Term Financial Liabilities	Ch. 14 Ch. 15
Sept	26 <sup>th</sup>	Complex Financial Instruments	Ch. 15 Ch. 16
Oct	3 <sup>rd</sup>	Complex Financial Instruments Earnings per Share	Ch. 16 Ch. 17
Oct	10 <sup>th</sup>	Earnings per Share Review	Ch. 17
Oct	17 <sup>th</sup>	Midterm Income Taxes	Ch. 18
Oct	24 <sup>th</sup>	Income Taxes	Ch. 18
Oct	31 <sup>st</sup>	Pensions and Other Employee Benefits	Ch. 19
Nov	7 <sup>th</sup>	Leases	Ch. 20
Nov	14 <sup>th</sup>	Leases	Ch. 20
Nov	21 <sup>st</sup>	Accounting Changes and Error Analysis	Ch. 21
Nov	28 <sup>th</sup>	Cash Flow Statements	Ch. 22
Dec	5 <sup>th</sup>	Disclosure Issues	Ch. 23
Dec	8-19	FINAL EXAM PERIOD	

## **SKILLS ACROSS THE BUSINESS CURRICULUM**

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The Okanagan School of Business promotes core skills across the curriculum. These skills include reading, written and oral communications, computers, small business, and academic standards of ethics, honesty and integrity.

## **STUDENT CONDUCT AND ACADEMIC HONESTY**

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