

# 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>Winter 2016</b>
Prerequisite(s):	BUAD 263
Corequisite(s):	No
Prerequisite to:	BUAD 364, 462
Final Exam:	Yes
Hours per week:	4
Graduation Requirement:	Elective – Diploma, Accounting option Required – BBA, Accounting option



**Evaluation Procedure**

Term Work	5%
Mid-term Exam	45%
Final Exam	50%
Total	100%

**Notes****Website**

A Moodle site will be available for all sections of the course. This website will contain outlines for each chapter and extra problem solutions, along with general information about the course. It is important for students to print out the chapter outlines and bring them to class.

**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, 10th 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
Week of:		Mon. Jan 4 Classes begin Family Day Feb 8 Reading Break Feb 9 to 12– no classes Good Fri. Mar 25 & Easter Mon. Mar 28 – no classes Tues. Apr 12 Last day of regularly scheduled classes	
Jan	4	Non-Financial and Current Liabilities	Ch 13
	11	Long-Term Financial Liabilities	Ch 14
	18	Long-Term Financial Liabilities Shareholders' Equity	Ch 14 Ch 15
	25	Shareholders' Equity Complex Financial Instruments	Ch 15 Ch 16
Feb	1	Complex Financial Instruments Earnings per Share	Ch 16 Ch 17
	8 - 12	READING BREAK ( <i>Feb 8 to 12 – no classes</i> )	
	15	Earnings per Share Income Taxes	Ch 17 Ch 18
	22	Review Mid-term Exam (Chapters 13 to 17)	
	29	Income Taxes	Ch 18
Mar	7	Pensions and Other Employee Benefits	Ch 19
	14	Leases	Ch 20
	21	Accounting Changes and Error Analysis	Ch 21
	28	Accounting Changes and Error Analysis Cash Flow Statements	Ch 21 Ch 22
Apr	4	Cash Flow Statement	Ch 23
	11	Disclosure Issues & Review	Ch 23
Apr	15 - 23	Final Exam Period	

This schedule is generic in nature – each section will cover all topics listed but will receive an individual list of dates.

## **SKILLS ACROSS THE BUSINESS CURRICULUM**

---

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**

---

### **What is the Disruption of Instructional Activities?**

At Okanagan College (OC), disruption of instructional activities includes student “conduct which interferes with examinations, lectures, seminars, tutorials, group meetings, other related activities, and with students using the study facilities of OC”, as well as conduct that leads to property damage, assault, discrimination, harassment and fraud. Penalties for disruption of instructional activities include a range of sanctions from a warning and/or a failing grade on an assignment, examination or course to suspension from OC.

### **What is Cheating?**

“Cheating includes but is not limited to dishonest or attempted dishonest conduct during tests or examinations in which the use is made of books, notes, diagrams or other aids excluding those authorized by the examiner. It includes communicating with others for the purpose of obtaining information, copying from the work of others and purposely exposing or conveying information to other students who are taking the test or examination.”

Students must submit independently written work. Students may not write joint or collaborative assignments with other students unless the instructor approves it in advance as a group/team project. Students who share their work with other students are equally involved in cheating.

### **What is Plagiarism?**

Plagiarism is defined as “the presentation of another person’s work or ideas without proper or complete acknowledgement.” It is the serious academic offence of reproducing someone else’s work, including words, ideas and media, without permission for course credit towards a certificate, diploma, degree and/or professional designation. Theo4.4( )0