



Business Administration

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%
Corequisite(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
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	

