Business Administration

Course Number: BUAD 462

Course Title: ADVANCED FINANCIAL ACCOUNTING

Credits: 3

Calendar Description: This is the final course in the financial accounting sequence.

Topics include financial reporting and standard setting, financial instruments, income tax allocation, business combinations and consolidations, foreign currency hedges and translation, and accounting for not-for-profit and government organizations. (also

offered by Distance Education)

Semester and Year: WINTER 2023

Prerequisite(s): BUAD 273

Corequisite(s): No

Prerequisite to: No

Final Exam: Yes

Hours per week: 3

Graduation Requirement: Elective - BBA

Substitutable Courses: No

Transfer Credit: CPA credit

Special Notes: Students with credit for BUAD 362 cannot take BUAD 462 for

additional credit.

Originally Developed: February 2000

EDCO Approval:

Devi Rubadeon

Professors

Name	Phone	Office	Email
Adrian Fontenla Course Captain	250-762-5445 ext. 2344	K: C157	afontenla@okanagan.bca.ca

Learning Outcomes

Upon completion of this course students will be able to

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Evaluation Procedure

Homework	10%
Cases (2)	10%
Midterm	40%
Final Exam	40%
Total	100%

Notes

This course has a 3-hour final exam.

Website: A Moodle site will be available for each section 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

Course Schedule

Textbook

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