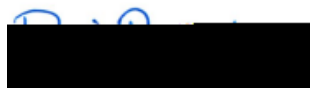


Business Administration

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|-----------------------|--|
| Course Number: | BUAD 273 |
| Course Title: | INTERMEDIATE ACCOUNTING II |
| 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: | FALL 2022 |
| Prerequisite(s): | BUAD 263 |
| Corequisite(s): | No |
| Prerequisite to: | BUAD 363, 462 |
| Final Exam: | Yes |
| Hours per week: | 4 |



Professors

| | | | |
|---|----------------------------------|----------------|--|
| | | | |
| Krulitski, Samantha <i>Course Captain</i> | 250-762-5445 ext. 2683 | K: C243 | skrulitski@okanagan.bc.ca |

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:
 - Liabilities: current and non-current
 - Equity including share retirement and dividend allocation
 - Complex financial instruments
 - Income taxes including deferred income tax as triggered by temporary differences and loss carry-forwards
 - Pensions and employee benefits including defined contribution and defined benefit plans
 - Leases including operating and finance leases
 - 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 th | Non-Financial and Current Liabilities | Ch. 13 |
| Sept | 12 th | Non-Financial and Current Liabilities Long-Term Financial Liabilities | Ch. 13 Ch. 14 |
| Sept | 19 th | Long-Term Financial Liabilities | Ch. 14 Ch. 15 |
| Sept | 26 th | Complex Financial Instruments | Ch. 15 Ch. 16 |
| Oct | 3 rd | Complex Financial Instruments Earnings per Share | Ch. 16 Ch. 17 |
| Oct | 10 th | Earnings per Share Review | Ch. 17 |
| Oct | 17 th | Midterm Income Taxes | Ch. 18 |
| Oct | 24 th | Income Taxes | Ch. 18 |
| Oct | 31 st | Pensions and Other Employee Benefits | Ch. 19 |
| Nov | 7 th | Leases | Ch. 20 |
| Nov | 14 th | Leases | Ch. 20 |
| Nov | 21 st | Accounting Changes and Error Analysis | Ch. 21 |
| Nov | 28 th | Cash Flow Statements | Ch. 22 |
| Dec | 5 th | Disclosure Issues | Ch. 23 |
| Dec | 8-19 | FINAL EXAM PERIOD | |

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
