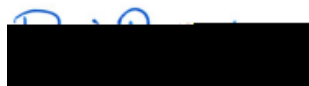


# Business Administration

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:
  - 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 <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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