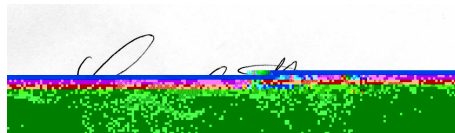




Business Administration

Course Number:	BUAD 263
Course Title:	INTERMEDIATE ACCOUNTING I
Credits:	3
Calendar 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. <i>(also offered by Distance Education)</i>
Semester and Year:	Fall 2017
Prerequisite(s):	BUAD 121 or 132, minimum 60%
Co-requisite(s):	No
Prerequisite to:	BUAD 273, 367
Final Exam:	Yes
Hours per week:	4
Graduation Requirement:	BBA, Accounting Specialty Required Diploma, Accounting Option Required
Substitutable Courses:	Students in the Accounting option may substitute any other second-year Business Administration course. See calendar and/or department chair for advice.
Transfer Credit:	CPA credit
Special Notes:	
Originally Developed:	1978
EDCO Approval:	May 2017



Course Schedule

Week of:			
		Tuesday Sept 5 College-wide Orientation Day Wednesday Sept 6 Classes Begin Monday Oct 9 Thanksgiving Day <i>no classes</i> Monday Nov 13 Statutory Holiday for Remembrance Day <i>no classes</i> Tuesday Dec 5 Last Day of Regularly-scheduled Classes	
Sep	3-9	The Canadian Financial Reporting Environment	Ch 1
	10-16	Conceptual Framework Underlying Financial Reporting The Accounting Information System	Ch 2 Ch 3
	17-23	Reporting Financial Performance	Ch 4
	24-30	Financial Position and Cash Flows	Ch 5
Oct	1-7	Revenue Recognition	Ch 6
	8-14	Revenue Recognition / Review	Ch 1 - 6
	15-21	Mid-term Exam (Chapters 1 - 6) Cash and Receivables	Ch 7

