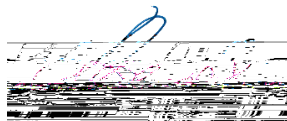




Business Administration

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. <i>(also offered by Distance Education)</i>
Semester and Year:	FALL 2020
Prerequisite(s):	BUAD 273
Corequisite(s):	No
Prerequisite to:	No
Final Exam:	Yes
Hours per week:	4
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:	May 2017



Professors

Samantha Krulitski <i>Course Captain</i>	Use email to contact	VC337	skrulitski@ okanagan.bc.ca

Learning Outcomes

Evaluation Procedure

Homework	10%
Cases (2)	15%
Consolidation Project	25%
Chapter Exams (3) and Final Exam	50%
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 note that College Examination Policy states that all students must write final examinations when required at the scheduled times and dates.

Required Texts/Resources

Modern Advanced Accounting in Canada, Murray W. Hilton, 9th edition.

Course Schedule

2020 Week of:			
		Wednesday, September 9 First Day of Classes Monday, October 12 Statutory Holiday Wednesday, November 11 Statutory Holiday	
Sept	7 th	Introduction A Survey of International Accounting Investments in Equity Securities	Ch. 1 Ch. 2
	14 th	Investments in Equity Securities	Ch. 2
	21 st	Business Combinations	Ch. 3
	28 th	Consolidated Statements on Date of Acquisition	Ch. 4
Oct	5 th	Consolidation Subsequent to Acquisition Date	Ch. 5
	12 th	Consolidation Subsequent to Acquisition Date	Ch. 5
	19 th	Intercompany Inventory and Land Profits	Ch. 6
	26 th	Intercompany Inventory and Land Profits Intercompany Profit in Depreciable Assets	Ch. 6 Ch. 7
Nov	2 nd	Intercompany Profit	

