

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

Professors



Evaluation Procedure

Term Work	5%
Mid-term Exam	45%
Final Exam	50%
Total	100%

Notes

Course Schedule

Week of:			
		Wednesday Jan 3 Classes Begin Monday Feb 12 Family Day – <i>no classes</i> Tuesday Feb 13 to Feb 16 Mid-semester Study Break – <i>no classes</i> Friday Mar 30 to Monday April 2 Easter – <i>no classes</i> Thursday Apr 12 Last Day of Regularly-scheduled Classes	
Jan	1-5	The Canadian Financial Reporting Environment	Ch 1
	8-12	Conceptual Framework Underlying Financial Reporting The Accounting Information System	Ch 2, 3
	15-19	Reporting Financial Performance	Ch 4
	22-26	Financial Position and Cash Flows	Ch 5
Jan- Feb	29-2	Revenue Recognition	Ch 6
	5-9	Revenue Recognition / Review	Ch 6
	12-16	READING BREAK	
	19-23	Mid-term Exam (Chapters 1 - 6) Cash and Receivables	Ch 7
Feb Mar	26-2	Cash and Receivables	Ch 7
	5-9	Inventory	Ch 8

12-16

