

Professors

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Evaluation Procedure

Term Work	20%
Mid-term Exam	30%
Final Exam	50%
Total	100%

Notes

Students continuing on to the accounting option in second year are reminded that a 60% average in this course is required as a prerequisite for BUAD 263 - Intermediate Accounting. The Chartered Professional Accounting (CPA) designation requires a 60 - 65% average for transfer credit for this course.

Required Texts/Resources

Fundamental Accounting Principles, Volume 2, Larson et al, 15th Canadian Edition, including the related Connect website. The cost of Connect is included with a new text but separately costs approximately \$84 plus tax at time of registration on the Connect course site.

Course Schedule

Date		Topic	Textbook
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 Periodic Inventory System and Inventory Cost Flow assumptions, course notes and examples.	Notes
	8-12	Property, Plant and Equipment	Ch 9
	15-19	Current Liabilities	Ch 10
	22-26	Current Liabilities Partnerships	Ch 10 Ch 11
Jan- Feb	29-2	Partnerships	Ch 11
	5-9	Partnerships Mid-term Exam: Periodic inventory and Chapters 9 - 11	Ch 11
	12-16	READING BREAK (<i>Feb 13 to 17 no classes</i>)	
	19-23	Organization and Operation of Corporations	Ch 12
Feb Mar	26-2	Organization and Operation of Corporations Corporate Reporting: Profit, EPS, and Retained earnings	Ch 12 Ch 13
	5-9	Corporate Reporting: Profit, EPS, and Retained earnings	Ch 13
	12-16	Bonds and Long-term Notes Payable	Ch 14
	19-23	Bonds Payable & Long-term Notes payable Debt and Share Investments	Ch 14 Ch 15
	26-30	Debt and Share Investments Reporting and Analyzing Cash Flows	Ch 15 Ch 16
Apr	2-6	Reporting and Analyzing Cash Flows	Ch 16
	9-13	Reporting and Analyzing Cash Flows Final Exam Review	Ch 16
	16-26	FINAL EXAM PERIOD	

