

**BACHELOR OF BUSINESS ADMINISTRATION- HONOURS PROGRAM
DIPLOMA IN BUSINESS ADMINISTRATION**

**Winter 2013
Section: 01 & 02
BADM 3120**

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Course Title:	Intermediate Accounting I
Pre-requisites:	Accounting II: BADM 1060 Managerial Accounting I: BADM 2010
Co-requisites:	None
Restrictions:	None
Credits:	0.50
Course Website (If applicable):	http://www.onlineguelphhumber.ca/
Method of Delivery:	3-2 (Lecture)

Calendar Description:

This course provides a greater awareness of the accounting environment and conceptual framework for financial reporting that underlies generally accepted accounting principles, as well as an appreciation of the characteristics and limitations of accounting. Special emphasis is placed on accounting policy choices and the criteria by which such choices are made, as well as on analyzing Financial Statements that are prepared using different accounting policies. Students examine in-depth the effects of accounting concepts on income determination and on asset, liability and shareholders' equity valuation. Through problem solving and case analysis, students use technical knowledge to evaluate accounting policy choices, select appropriate policies, apply correct procedures, and perform financial analysis.

Course Learning Outcomes

On completion of this course the student will be able to:

1. Explain the complexities of the Canadian and international accounting environments and standard setting processes.
2. Describe the characteristics and limitations of financial accounting information.
3. Describe the conceptual framework of financial accounting and use it to analyze accounting problems.
4. Apply procedures for accounting problems affecting revenue and expense recognition.
5. Apply procedures for accounting problems affecting asset, liability and shareholders' equity accounts (cash, receivables, inventory, investments, capital assets, current liabilities, long-term liabilities, debt, share capital, contributed surplus and retained earnings).
6. Evaluate accounting policy choices and assess their impact on users of financial information.
7. Analyze selected balance sheet accounts in-depth and assess the impact of changes in them on the organization's earnings.
8. Prepare financial reports, with appropriate disclosures, in accordance with GAAP.
9. Add to a personal portfolio by documenting competencies developed throughout this course.
10. Develop a general understanding of the new accounting standards enshrined in IFRS
11. Compare IFRS with the current accounting standards

Learning Resources

Required Textbook(s):

Title:	Intermediate Accounting, Volume 1
Author:	Kieso, Weygandt, Warfield, Young, Wiecek
Edition:	9 th Edition
*ISBN:	9780470680896
Publisher:	John Wiley

Supplementary Text/ Other:

Online-Workbook (required):

In the course we use the online-workbook for Intermediate Accounting, Volume 1, Ninth Canadian Edition with WileyPLUS Accounting lab.

Tutorials will be assigned on WileyPLUS that will deepen your understanding of the material taught in the course. These tutorials will be completed online and will be graded. To complete these tutorials online, the students will need access to the course website. The publisher has provided two options to access WileyPLUS. These options are:

1. Kieso Volume 1 with WileyPLUS ISBN: 9780470680896
2. Kieso Volume 1 WileyPLUS digital only ISBN: 9780470679036

The students have a few options when purchasing their Kieso text and WileyPLUS.

1. If they would like to own a hard copy of Kieso Volume 1, they must purchase the above package ISBN from the bookstore, if they try to buy just the text, they will not receive their

WileyPLUS Registration code. Please direct them to purchase the hard copy text of WileyPLUS from their bookstore at the following ISBN: 9780470680896

2. If the students would like to purchase digital access only to save up to 50% off the price of the new text they can buy the WileyPLUS digital access from their bookstore cashier through Now PrePay at the following ISBN: 9780470679036

OR

The students can choose to purchase their WileyPLUS access code directly from Wiley website at www.wileyplus.com/buy, with the following direct link to purchase Kieso Volume 1:

WileyPLUS Registration code:

<http://ca.wiley.com/marketbasket.cgi?schoolchooser&isbn=EEGRP13305>

TUTOR:

A tutor will be assigned for this course. The timings of the tutorial classes will be in your time table. The tutor will assist the students in more problem-solving.

Course Schedule

Week(s)/ Lesson	Topic	Reading(s)/ Activities
1	The Canadian Financial Reporting Environment Conceptual Framework Underlying Financial Reporting	CH1
2	The Accounting Information Systems	CH2
3	Reporting Financial Performance	CH3
4	Test 1 - 20%	CH4
5	Financial Position and Cash Flow Statement.	CH4, 5
6	Revenue Recognition.	CH5
	Reading Week	
7	Cash and Receivables	CH6
8	Test 2 - 20%	CH6 CH7
9	Inventory	CH8
10	Investments	CH9
11	Property, Plant, and Equipment: Accounting Model Basics	CH10
12	Depreciation, Impairment, and Disposition Intangible Assets and Goodwill	CH11
<p>Final exam will be comprehensive. The practice problems for class discussion will be assigned at the end of each lecture class. Please note that what has been presented above is a well planned schedule of teaching, however, there may be changes in this schedule depending upon students' response in learning the key concepts/principles, and also due to factors beyond instructor's control, e.g., snow, floods etc.</p>		

Evaluation and Due Dates

Students will be evaluated in this course through:

Tutorials	10%
Class participation (Cases/Problems/Assignment)	10%
Term Tests	40%
Final Exam (to be scheduled within final exam period)	<u>40%</u>
Total	<u>100%</u>

- Dates for quizzes and in-class assignments will be announced at least one week in advance both in class and on the course website
- * Tutorials will be completed online through WileyPlus individually by every student. Access to accounting labs requires access number. The procedure to obtain the access code is described above.

NOTE: All final exams are 2 hours in length and will be scheduled by Registrarial Services and available online at <http://guelphhumber.ca/registrar/schedules>

NOTE: The University of Guelph-Humber Undergraduate Calendar states:

“Students need to remain aware that instructors have access to and the right to use electronic and other means of detection”

Accordingly, instructors may decide to use originality checking services, such as Turnitin.com, to ensure that submitted work conforms with the university’s Academic Misconduct policy. Students will be notified of such a requirement in advance by the instructor. More information on Academic Misconduct is included below in this outline.

All sources used in written work are to be cited in accordance with APA (American Psychological Association) format.

General Evaluation Criteria:

- Contribution based on class value added discussion demonstrating analytical skills as well as comprehension, synthesis and application of the course material.
- Report and presentation, all members are to participate in the professional presentation and the professional written report. Peer evaluations and class evaluations will be applied.
- The Comprehensive Final Exam will have problems as well as multiple choice questions. The exact format will be announced one class prior to the test/exam.
- The term test and the quizzes will be based on multiple choice questions.

Class Contribution:

- Good, lively discussions are essential to make this course work in the intended manner. Your professor acts as a facilitator of case/assignment discussions. Details of how class participation grades are awarded will be spelled out at the beginning of the course by the instructor.
- Students are expected to volunteer comments through the discussion, and to respond when called upon

- Class contribution will be evaluated every class by the professor. In class participation, the emphasis is both on quantity as well as quality
- Refer to Appendices for Class Contribution Guidelines and self-assessment tool for planning individual and group contribution.

Student Communication with the Instructor:

Students wanting to discuss course-related problems or other issues can either speak to the instructor during Instructor's office hours or by email. If you are writing an email message to the instructor, please give instructor 48 hours to respond.

Treatment of Cases/Assignments due to Missed Classes

- There will be no make-up of missed classes. To avoid penalty, students who know beforehand they will be missing a class may submit a two-page report on the case assigned or the solution to the assigned problems for that day. Submissions must be approved at least one week in advance by the professor and must be submitted prior to the class.
- Students who, without prior notice, miss an assignment or case owing to a missed class must submit appropriate documentation of medical or compassionate grounds to account for their absence. The marks allocated to missed case/assignment will be added to the next case/assignment. If the case/assignment happens to be the last one before the final exam, its marks will be allocated to the final exam. **Please remember that transfer of marks to the next evaluation piece is NOT automatic.**

Missed Quizzes/Tests:

- There will be no make up tests/quizzes for missed tests/quizzes. Assuming appropriate documentation has been provided to account for the absence, the marks allocated to missed tests/quizzes will be added to the next test/quiz. . If the quiz/test happens to be the last one before the final exam, its marks will be allocated to the final exam. **Please remember that transfer of marks to the next evaluation piece is NOT automatic.** The absence in test/assignment must be for a legitimate reason supported by necessary documentation acceptable to the University and informed in advance.
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Academic Policies

Important University of Guelph-Humber Academic Regulations

Academic Integrity / Academic Honesty

Academic misconduct is behaviour that erodes the basis of mutual trust on which scholarly exchanges commonly rest, undermines the University's exercise of its responsibility to evaluate students' academic achievements, or restricts the University's ability to accomplish its learning objectives.

The University takes a serious view of academic misconduct and will severely penalize students, faculty and staff who are found guilty of offences associated with misappropriation of others' work, misrepresentation of personal performance and fraud, improper access to scholarly resources, and obstructing others in pursuit of their academic endeavours. In addition to this policy, the University has adopted a number of policies that govern such offences, including the policies on Misconduct in Research and Scholarship and the Student Rights and Responsibilities regulations. These policies will be strictly enforced.

It is the responsibility of the University, its faculty, students and staff to be aware of what constitutes academic misconduct and to do as much as possible through establishment and use of policies and preventive procedures to limit the likelihood of offences occurring. Furthermore, individual members of the University community have the specific responsibility of initiating appropriate action in all instances where academic misconduct is believed to have taken place. This responsibility includes reporting such offences when they occur and making one's disapproval of such behaviour obvious.

University of Guelph-Humber students have the responsibility of abiding by the University's policy on academic misconduct regardless of their location of study; faculty, staff and students have the responsibility of supporting an environment that discourages misconduct. Students should also be aware that if they find their academic performance affected by medical, psychological or compassionate circumstances, they should inform the appropriate individuals, (instructors, Program Advisor) and follow the available procedures for academic consideration outlined in the University's calendar.

Students are encouraged to review the policy in the 2012-2013 Academic Calendar at:
<http://www.uoguelph.ca/registrar/calendars/guelphhumber/current/c07/c07-amisconduct.shtml>

Grading Procedures

Feedback to students on work completed or in progress is an integral part of teaching and learning in that it allows students to measure their understanding of material and their progress on learning objectives. Feedback often goes beyond grading – an indication of the standard achieved - to include comments on the particular strengths and weaknesses of a student's performance. While the nature and frequency of such feedback will vary with the course, the University of Guelph is committed to providing students with appropriate and timely feedback on their work. Instructors must provide meaningful and constructive feedback prior to the 40th class day. This may include but is not exclusive to returning papers, assignments, in-class or laboratory quizzes, laboratory reports, or mid-term examinations prior to the 40th class day. In research and independent study courses, instructors must provide students with a realistic idea of

their performance by discussing progress directly with the student and, if necessary, identify specific areas for improvement. This may include the assessment of a research plan, literature review, annotated bibliography, oral presentation or other assessment tools.

Missed Final Exams / Deferred Privileges

When students do not write a required final examination, complete a final assignment, or complete a work term report prior to the last class date, they must request Academic Consideration to be considered for a deferred privilege. When granted, a deferred privilege allows a student the opportunity to complete the final course requirements after the end of the semester, but during established timelines.

Please note that faculty members do not grant deferred privileges. Faculty can only grant academic consideration for work that is due during the semester and cannot grant extensions beyond their deadline for submission of final grades.

The nature of the deferred privilege may take the form of either a deferred condition or a deferred examination. The Admissions and Academic Review Sub-Committee grants deferred privileges on the basis of **medical**, **psychological** or **compassionate** consideration. Please see your Admission and Program advisor for details.

Accommodation Procedures

Students will identify themselves to Services for Students with Disabilities and, where required, provide appropriate documentation of their need. Where appropriate, students will inform individual instructors of their disabilities and academic accommodations required, by distributing the "*Memo to Faculty*".

When students require test accommodations, they will:

- Remind instructors at least **one week in advance** of each test or as soon as possible, that they require test accommodations
- Book the test date and time in the DS office or make the appropriate arrangements to write in the Test Centre at least one week in advance of each test, or as soon as possible.

Students with special needs are accommodated through Humber ITAL Services for Students with Disabilities. Students should make themselves familiar with the policies relating to special accommodations by visiting the website at: <http://www.humber.ca/disabilityservices/>

It is the student's responsibility to be familiar with the University's policies and Academic Regulations. These policies can be found at: <http://www.guelphhumber.ca/registrar/policies>