



**Bow Valley  
College**

## **Course Outline**

**ACCT2102**

Intermediate Financial  
Accounting II  
Fall 2022 - Current

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## ACCT2102 Intermediate Financial Accounting II

### COURSE DESCRIPTION

This course continues to examine the complexities of current accounting principles and standards for both public and private corporate financial presentation, with a focus on liabilities and equities. Topics covered include, current and long-term liabilities, leases, accounting for income taxes, pensions and other employee benefit plans, complex debt and equity instruments, basic and diluted earnings per share, shareholder's equity, accounting changes, and analysis of financial statement.

REQUISITES	Complete the following courses: <ul style="list-style-type: none"><li>• ACCT2101 - Intermediate Financial Accounting I (3)</li></ul>
EQUIVALENTS	None
CREDITS	3
HOURS	45
ELIGIBLE FOR PLAR	Yes
ZERO TEXTBOOK COST	No

### COURSE LEARNING OUTCOMES

Bow Valley College is committed to ensuring our graduates can demonstrate their abilities in key areas that will make them effective citizens and encourage their development as lifelong learners. In addition to the discipline-specific skills that learners acquire in their programs, the College has identified ten learning outcomes.

#### College-Wide Outcomes:

1. Communication
2. Thinking Skills
3. Numeracy and Financial Literacy
4. Working with Others
5. Digital Literacy
6. Positive Attitudes and Behaviours
7. Continuous Learning
8. Health and Wellness Awareness
9. Citizenship and Intercultural Competence
10. Environmental Sustainability

#	COURSE LEARNING OUTCOME(S)	COLLEGE WIDE OUTCOMES SUPPORTED
1	Identify, differentiate, recommend, and apply appropriate accounting theory, concepts, practices, and generally accepted accounting principles (IFRS and ASPE) to various transactions and events.	1, 2, 3
2	Calculate, classify, measure, report, and disclose current and non-financial liabilities, long-term liabilities, shareholders' equity, complex financial instruments, corporate income taxes and tax losses, Pensions and Other Employee Future Benefits, leases, earnings per share, and accounting changes and errors.	1, 2, 3, 5
3	Produce and analyze a statement of cash flows.	1, 2, 3, 5
4	Apply financial statement analysis and techniques, and interpret results to make sound business decisions.	1, 2, 3, 5

## COURSE MODULES AND SCHEDULE

*\*Course schedule subject to change, depending on delivery mode and term of study. For exact dates, please consult the Course Offering Information in Brightspace.*

### WEEK/HOURS MODULES

Week 1	Non-financial and current liabilities
Week 2	Long-term financial liabilities
Week 3	Shareholders' Equity
Week 4	Complex financial instruments
Week 5	Earnings per share
Week 6	Income taxes
Week 7	Pensions and other post-employment benefits
Week 8	Leases
Week 9	Reading Week
Week 10	Accounting changes and error analysis
Week 11	Statement of Cash Flows
Week 12	Other measurement and disclosure issues
Week 13	Reading and analyzing financial statements
Week 14	Comprehensive review of all modules
Week 15	Comprehensive Final Exam

## ASSESSMENT

COURSE LEARNING ASSESSMENT OUTCOME(S)	WEIGHT
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1, 2, 3, and 4	Assignments	15%
1, 2, 3, and 4	Classroom Activities	15%
1, 2, 3, and 4	Exams (minimum 2)	70%

Important: For details on each assignment and exam, please see the Course Offering Information.

## PERFORMANCE STANDARDS

A minimum grade of D is required to pass this course. However, a program may require a higher grade in this course to progress in the program or to meet specific program completion requirements.

Please consult with the program area or contact the program chair for further details. A minimum Grade Point Average of 2.0 is required for graduation.

## GRADING SCHEME

Grade	Percentage	Grade Point	Description
A+	95-100	4.0	Exceptional: superior knowledge of subject matter
A	90-94	4.0	Excellent: outstanding knowledge of subject matter
A-	85-89	3.67	
B+	80-84	3.33	
B	75-79	3.0	Very Good: knowledge of subject matter generally mastered
B-	70-74	2.67	
C+	67-69	2.33	
C	64-66	2.0	Satisfactory/Acceptable: knowledge of subject matter adequately mastered

C-	60-63	1.67	
D+	57-59	1.33	
D	50-56	1.0	Minimal Pass
F	Less than 50	0.0	Fail: an unsatisfactory performance

## REQUIRED LEARNING RESOURCES

Kieso, D. E., Weygandt, J. J., Warfield, T. D., Wiecek, I. M., McConomy, B. J. (2022). *Intermediate accounting* (Vol. 2) with WileyPlus Registration Card (13th Canadian ed.). Toronto, Canada: John Wiley & Sons Canada, Ltd.

WileyPLUS 1-sem access: 9781119844129

Loose-leaf print with WileyPLUS access: 9781119740636

Additional learning resources may be found in the Course Offering Information or in Brightspace.

## ADDITIONAL INFORMATION

Additional information may be found in the Course Offering Information or in Brightspace.

## ACADEMIC ACCOMMODATIONS

Learners with a disability (learning, physical, and/or mental health) may qualify for academic and exam accommodations. For more information, or to apply for accommodations, learners should make an appointment with Accessibility Services in the Learner Success Services (LSS) Department. Accessibility Services can also assist learners who may be struggling with learning but do not have a formal diagnosis. To make an appointment visit LSS on the first floor of the south campus or call 403-410-1440. It is the learner's responsibility to contact Accessibility Services and request academic accommodations. For more information, please visit our website at <http://www.bowvalleycollege.ca/accessibility>.

## INSTITUTIONAL POLICIES

Bow Valley College is committed to the highest standards of academic integrity and honesty. Learners are urged to become familiar with and uphold the following policies: Academic Integrity (500-1-7), Learner

Code of Conduct, Procedures and Guidelines (500-1-1), Learner Appeals (500-1-12), Attendance (500-1-10), Grading (500-1-6), Academic Continuance and Graduation (500-1-5), and Electronic Communications (300-2-13). Audio or video recording of lectures, labs, seminars, or any other teaching and learning environment by learners is allowed only with consent of the instructor as part of an approved accommodation plan. Recorded material is to be used solely for personal study and is not being used or distributed without prior written consent from the instructor.

**Turnitin:**

Students may be required to submit their course work to Turnitin, a third-party service provider engaged by BVC. Turnitin identifies plagiarism by checking databases of electronic books and articles, archived webpages, and previously submitted student papers. Students acknowledge that any course work or essays submitted to Turnitin will be included as source documents in the Turnitin.com reference database, where it will be used solely to detect plagiarism. The terms that apply to a student's use of Turnitin are described on Turnitin.com.

**Online Exam Proctoring:**

Examinations for this course may require proctoring through an online proctoring service. Online proctoring enables online exam taking within a controlled and monitored environment, thereby enhancing academic integrity. Online proctoring may occur through a variety of methods, including but not limited to:

- a. live online proctoring where a remote invigilator authenticates identity and observes completion of an exam using specialized software and recordings;
- b. automated proctoring where the exam session is recorded and AI (artificial intelligence) analyzed;
- c. browser lockdown that limits access to other applications, websites, copying, printing, screen capture and other functions; or
- d. a combination of both live/automated proctoring and browser lockdown.

Course instructors will review recordings, analyses, and data obtained through online proctoring for academic integrity infractions. It is the student's responsibility to meet the technical, software, location, and identity verification requirements necessary to enable online proctoring.

Further details of these policies are available in the Academic Calendar and on the Bow Valley College website, [bowvalleycollege.ca](http://bowvalleycollege.ca).

Learners are encouraged to keep a copy of this course outline for future reference.

**Collection of Personal Information:**

This course, including your image and voice, may be recorded and made available to you and other students taking the course section. By attending the class(es) online or in person, you consent to the collection of your personal information. If you do not wish to be recorded, please contact your instructor before starting the course/class to discuss alternative arrangements.

You may use the recordings only for educational purposes and you must not copy, share, or use the recordings for any other purpose without the instructor's express permission.

Your personal information is collected in accordance with section 33(c) of the Freedom of Information and Protection of Privacy Act (Alberta) to deliver academic programming, support learner flexibility, promote universal design for learning principles, and for purposes consistent with the course activities and outcomes. If you have any questions about the collection, disclosure, use, or protection of this information, please contact the College's Access and Privacy Officer at [foip@bowvalleycollege.ca](mailto:foip@bowvalleycollege.ca).