



DEPARTMENT OF BUSINESS AND OFFICE ADMINISTRATION

COURSE OUTLINE – Fall 2026

BA2110 (A2): Intermediate Accounting I – 3 (3-0-1) UT 60 Hours for 15 Weeks

Northwestern Polytechnic acknowledges that our campuses are located on Treaty 8 territory, the ancestral and present-day home to many diverse First Nations, Metis, and Inuit people. We are grateful to work, live and learn on the traditional territory of Duncan's First Nation, Horse Lake First Nation and Sturgeon Lake Cree Nation, who are the original caretakers of this land.

We acknowledge the history of this land, and we are thankful for the opportunity to walk together in friendship, where we will encourage and promote positive change for present and future generations.

INSTRUCTOR: Nicholas Whalen, CPA, MPAcc **PHONE:** (780)-539-2947
OFFICE: C310 **E-MAIL:** nwhalen@nwpolytech.ca
HOURS: Monday 12:30 pm – 2:00 pm, and Friday 11:30 am – 1:00 pm, or by appointment

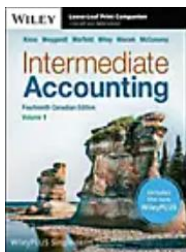
CALENDAR DESCRIPTION:

The course is an in-depth examination of financial accounting topics. Recent developments in accounting valuation and income determination and the related disclosure practices and reporting procedures, as recommended by professional accounting associations and applied in business today, are emphasized. The primary focus is on a comprehensive treatment of assets and liabilities. Special topics are introduced where considered appropriate.

PREREQUISITE: BA1120

REQUIRED MATERIALS:

1. PRINT TEXT/E-BOOK + CONNECT



Kieso, Weygandt, Warfield, Wiley, Wiecek. **Intermediate Accounting – Fourteenth Canadian Edition**, Wiley, 2025. (ISBN: 9781394277308)

This ISBN includes the WileyPLUS online learning system. **The WileyPLUS online learning system is a requirement for this course.** The text will be used extensively in each class for this course.

2. FINANCIAL CALCULATOR

Students will require a financial calculator. Students may use only approved calculators for examinations. Cell phones and programmable calculators may not be used in testing or examinations. Approved financial calculators include:

- a) Sharp (EL-738) (used in BA1050), or
- b) Texas Instruments (BA II Plus)

DELIVERY MODE: On-campus (face-to-face)

This type of course will be delivered on campus in a specific location which will be indicated on the student timetable. Students are expected to attend in-person.

LEARNING OUTCOMES:

Upon completion of the course, students will be able to:

- Apply conceptual principles when selecting appropriate accounting policies,
- Demonstrate the ability to assess a situation, identify issues and alternatives, and provide a recommendation using ethical professional judgement,
- Classify and account for various financial instruments using appropriate Financial Accounting Standards,
- Demonstrate an understanding of revenue recognition including issues of measurement and collectability,
- Prepare an income statement in various formants that contains discontinued items and unusual gains and losses and EPS calculations for both basic and fully diluted EPS,
- Account for the recognition, measurement, impairment, and de-recognition of accounts receivable and other short-term receivables,
- Calculate the cost, depreciation, and impairment of long-term assets under various scenarios including the cost model, fair value model, and revaluation model,
- Account for the recognition, de-recognition and impairment of intangible assets and goodwill,
- Prepare a classified balance sheet including supplemental disclosures.

Please consult the Alberta Transfer Guide for more information. You may check the transferability of this course at the Alberta Transfer Guide main page [Transfer Alberta](#)

** For courses with alpha (letter) grading, a grade of D or D+ may not be acceptable for transfer to other post-secondary institutions. **Students are cautioned that it is their responsibility to contact the receiving institutions to ensure transferability.**

EVALUATIONS:

Assignments	15%
Term Test I	25%
Term Test II	25%
Final Exam (<i>All chapters covered</i>)	<u>35%</u>
Total	100%

GRADING CRITERIA:

Please note that most institutions will not accept your course for transfer credit IF your grade is less than C-.

Alpha Grade	4-point Equivalent	Percentage Guidelines		Alpha Grade	4-point Equivalent	Percentage Guidelines
A+	4.0	95-100		C+	2.3	67-69
A	4.0	85-94		C	2.0	63-66
A-	3.7	80-84		C-	1.7	60-62
B+	3.3	77-79		D+	1.3	55-59
B	3.0	73-76		D	1.0	50-54
B-	2.7	70-72		F	0.0	00-49

COURSE SCHEDULE/TENTATIVE TIMELINE:

Week Beginning	Topic	Required Reading
Sept 2	Canadian Financial Reporting Environment Conceptual Framework Underlying Financial Reporting	Chapter 1 Chapter 2
Sept 7	Measurement	Chapter 3
Sept 14	Reporting Financial Performance	Chapter 4
Sept 21	Financial Position and Cash Flows	Chapter 5
Sept 28 Oct 5	Revenue Recognition	Chapter 6 App 6A
Oct 12	Cash and Receivables	Chapter 7
Oct 19	Term Test #1 – October 20 Cash and Receivables	Chapters 1-6A Chapter 7
Oct 26	Inventory	Chapter 8
Nov 2	Investments	Chapter 9
Nov 9	Remembrance Day and Fall Break	
Nov 16	Investments Term Test #2 – November 17	Chapter 9 Chapters 7-9
Nov 23	Property, Plant, and Equipment	Chapter 10
Nov 30	Depreciation, Impairment, and Disposition	Chapter 11
Dec 7	Intangible Assets and Goodwill	Chapter 12
Dec 12-19	Comprehensive Final Exam (TBA)	All Chapters

**Note: Course schedule is tentative and may vary slightly at the discretion of the instructor*

STUDENT RESPONSIBILITIES:

Registered students are expected to abide by the rules and regulations of NWP. It is the student's responsibility to be fully acquainted with and adhere to NWP's policies, procedures or rules; see [Student Rights and Responsibility Policy](#)

STATEMENT ON ACADEMIC MISCONDUCT:

Academic Misconduct will not be tolerated. For a more precise definition of academic misconduct and its consequences, refer to the Student Rights and Responsibilities policy available: [Student Rights and Responsibility Policy](#)

****Note:** all Academic and Administrative policies are available on the same page. [Policies Directory | Northwestern Polytechnic](#)

ADDITIONAL INFORMATION:

Attendance

Students are expected to attend all scheduled classes, arrive on time, and remain for the duration of the scheduled class. Students may be refused permission to write the final examination on the advice of the instructor. This usually happens when absences are more than six absences (2 weeks), if significant assessments like assignments, quizzes, tests, and/or exams are not completed, or if the student is mathematically unable to pass the course, even by scoring 100% on the final exam. The instructor will notify any student in these situations before the final exam period; see Final Examination Policy: <https://www.nwpolytech.ca/about/administration/policies/>.

Time Management

The expectation for this course is that students read the material and attempt the suggested questions prior to class. Reading and attempting the exercises we will cover in class is an excellent way to prepare for classroom activities. Your focus should be on recording journal entries and preparing financial statements. Note that you will not learn accounting by simply reading and looking over solutions.

Recording

Recording lectures or taking photos in class is prohibited unless advance permission is obtained from the instructor and any guest presenter(s). In the event permission is granted, such recordings may only be used for individual study, and may not be reproduced, transferred, distributed, or displayed in any public manner. Any images taken without the instructor's consent will need to be deleted immediately.

Webmail

Students may contact the instructor by webmail. Webmail will be answered within two business days outside of stated office hours. Webmail correspondence must be sent to your instructor from your NWP Webmail account. Webmail should be professionally formatted with correct spelling and grammar. Webmail must include a subject line and reference to the course code and material(s) and/or textbook pages, etc.

Study Skills Hub

Adopting and adhering to effective learning habits in this course will likely take up a great deal of time so plan your schedule accordingly. The NWP Study Skills Hub will help you develop the skills you need to succeed in your program and cope with the demands of higher education. Click on the following link for free access:

<https://libguides.nwpolytech.ca/learningportal/studyskills>

ASSIGNMENT, QUIZ, TEST, AND EXAM POLICIES:

- Assignments must be submitted by the due date. Late assignments will not be accepted. No extensions or rewrites will be granted. Any missed assignments will receive a grade of zero.
- Term tests are tentatively scheduled for **October 20, 2026, and November 17, 2026**. Do not plan activities or trips on these days. Unexcused absences during a test will result in an assigned grade of zero.
- The two-hour final exams will be written as scheduled by the Registrar's office during the exam period from **December 12 – 19, 2026**. Do not plan activities or trips during this period. Unexcused absences will earn a grade of zero. Students who arrive after the first student has left the examination room will not be allowed to write the final exam and will receive a grade of zero. Students who submit a blank or substantially incomplete exam will not be eligible for a repeat final examination.
- Calculators and approved translation devices are the only electronic devices allowed during quizzes, major tests, or the final exam. Cell phone calculators may not be used in examinations.