



**DEPARTMENT OF BUSINESS AND OFFICE ADMINISTRATION
COURSE OUTLINE – WINTER 2021**

BA2120 A3: INTERMEDIATE ACCOUNTING II 3 (3-0-2) UT 75 Hours for 15 Weeks

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OFFICE HOURS: Wednesday and Friday 10:30am – 12:00pm, or by appointment

WINTER 2021 DELIVERY:

Remote Delivery. This course is delivered remotely. There are no face-to-face or onsite requirements. Students must have a computer with a webcam and reliable internet connection. Technological support is available through helpdesk@gprc.ab.ca

Note: GPRC reserves the right to change the course delivery.

CALENDAR DESCRIPTION:

This course continues the in-depth examination of financial accounting introduced in BA2110. Issues 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 focus is on the capitalization of Canadian corporations and the individual reporting problems associated with corporate income taxes, pensions, leases, and the Statement of Cash Flow. The application of accounting concepts to these special areas is discussed.

PRE-REQUISITE:

BA2110

REQUIRED TEXT/RESOURCE MATERIALS:

Intermediate Accounting – Twelfth Canadian Edition, Kieso, Weygandt, Warfield, Young, Wiecek and McConomy. John Wiley & Sons, Canada Ltd. (Volume 2) **with Wiley Plus**

This text includes WileyPLUS Online Access. **Both WileyPLUS and the text will be used extensively, please bring to every class.** Students will require an appropriate calculator. The calculator function of a cell phone is **not** sufficient and therefore not allowed for classroom use or for examinations. Students may only use approved calculators for examinations.

TECHNOLOGY REQUIREMENTS:

COURSE MANAGEMENT SYSTEM:

GPRC uses the D2L online course management system.

To access D2L, visit <https://myclass.gprc.ab.ca/d2l/home>

SOFTWARE & NETWORK REQUIREMENTS:

The following software apps and internet capacity are required to participate in online courses at GPRC:

Application	
Web Browser	Google Chrome with auto updates enabled
Office Suite *GPRC students receive a free Microsoft Office 365 license for Windows or macOSX	Microsoft Office 2016 or compatible office suite

Internet	
DSL, Cable or LTE wireless internet	1.5Mbps upload, 1.5Mbps download

MINIMUM DEVICE REQUIREMENTS:

NOTE: A desktop or laptop computer is strongly recommended over tablet devices for participation in online meetings or online class sessions. iPhones or Android phones may provide minimum functionality, but are NOT recommended for participation in online sessions.

A device must meet or exceed the following specifications to participate in online courses at GPRC:

Platform	OS Version	Hardware Specs
Windows Desktops Windows Laptops Windows Tablets	Windows 10 Home Windows 10 Professional Windows 8 or 8.1 *Windows 10S is not supported in S mode	Dual-core CPU 2 GB RAM 64 GB storage 1280x768 display resolution Microphone Speakers or Headphones Web camera
Mac Desktops Mac Laptops	macOSX 10.13 or higher	Dual-core CPU 4 GB RAM 64 GB storage 1280x800 display resolution Microphone Speakers or Headphones Web camera
Chromebooks	ChromeOS with updates enabled	Dual-core CPU 2 GB RAM 16 GB storage Speakers or Headphones
iPad v3 or newer	iOS 7.0 or iPadOS 13	8 GB of free storage Speakers or Headphones
Android Tablet	Android 6.0	Dual-core CPU 1 GB RAM 8 GB of free storage 1280x800 display resolution Speakers or Headphones

TECHNOLOGY REQUIREMENTS (continued):

AUDIO/VIDEO CONFERENCING:

GPRC uses the **Zoom** web-based audiovisual conference system.

Zoom is a real-time virtual meeting environment that supports:

- Real-time audio/video discussion, with breakout rooms for small group discussion
- Text messaging
- Surveys and basic assessments
- Application and Desktop sharing
- A shared whiteboard with markup tools
- Recording of sessions for convenient playback

To take part in a conference, you will need a headset or speakers and a microphone. **For some examinations a web camera may be required.** The first time that you connect, you will be prompted to run through some set-up routines that will run automatically from the server.

To participate in Zoom meetings, click on the meeting links that your instructor has set up within your D2L course space.

RESPONDUS LOCKDOWN BROWSER AND MONITOR PROCTORING SOFTWARE

The examinations for this course must be taken online with the use of Respondus Lockdown Browser and Respondus Monitor exam proctoring software. Students must download Lockdown Browser and Respondus Monitor will automatically start with examinations through myClass. The proctoring software is a requirement to uphold academic integrity and is necessary to meet accreditation requirements.

Lockdown Browser and Respondus Monitor requires Windows or Mac desktop, laptop, or iPad platforms. *Chromebooks, smart phones, and other tablets are not supported.* If you do not have access to a Windows or Mac desktop, laptop, or iPad, you can book a College PC via <https://libguides.gprc.ab.ca/c.php?g=717998&p=5128509>.

You can learn more about Respondus Lockdown Browser and Respondus Monitor here: <https://web.respondus.com/lockdownbrowser-student-video/>. It is important to note that the software recordings are automated systems and are designed to be less intrusive than in-person proctors. The software is only running while you are signed in during your exam. The exam administrators only review the recordings after the exam is submitted and *only if it was flagged due to suspicious activity.*

The collection and use of your personal information is in accordance with the Freedom of Information and Protection of Privacy (FOIP) Act S. 33 (c) which states that *“No personal information may be collected by or for a public body unless that information relates directly to and is necessary for an operating program or activity of the public body.”* In addition, S. 39 (4) states, *“A public body may use personal information only to the extent necessary to enable the public body to carry out its purpose in a reasonable manner.”*

If you are unable to complete your examinations using the proctoring software, you may request alternative accommodations to the online testing by contacting your instructor and the GPRC Testing Centre by telephone at 780-539-2212 to arrange to write your exam. Students must book their examinations no less than 2-weeks in advance of the test date and students are choosing to write the examination in the GPRC Testing Centre are responsible for the \$30 sitting fee.

DELIVERY MODE(S):

For each topic listed, there will be a classroom lecture/discussion and a demonstration of related accounting procedures. Relevant textbook readings and problems will be assigned to test the student's knowledge, understanding and application of the material. This is a 3-credit course with 3 lecture hours and 2 lab hours per week. The allocation is at the instructor's sole discretion, i.e., Monday's will **not** be solely lab time. WileyPLUS will be used to supplement your course work, complete assignments and aid in preparation for tests and exams.

You should study each assigned reading both before and after it is discussed in class; apply your understanding by working the required homework problems; asking questions in class; requesting additional sessions with your instructor during posted office hours to clear up any misunderstandings or uncertainties about material completed in class; and demonstrating your mastery of the subject matter on the examinations. WileyPLUS also has a very good study resources which some students have found to be helpful in assessing their grasp of the material.

Important information, announcements and grades will be posted on myClass. However, grades posted on myClass are not final, please check the myGPRC account for final term grades.

COURSE OBJECTIVES:

- To understand the objectives of and alternatives available within the financial accounting and reporting process and the information that it generates.
- To create a continuing awareness of the official pronouncements of the Chartered Professional Accountants of Canada (CPA) and the Canadian Accounting Standards Board (CASB). International Financial Reporting Standards (IFRS) and other North American accounting bodies' pronouncements are also noted.
- To develop the ability to apply accounting standards, principles and procedures to financial accounting and reporting problems of valuation, income determination and disclosure. The role of the professional accountant is ensuring the integrity of the financial reporting process is recognized.

LEARNING OUTCOMES:

Upon completing this course, students will be able to:

- Demonstrate an understanding of the recognition and measurement of common Current Liabilities and Non- Financial liabilities
- Measure and value Long Term debt
- Demonstrate an understanding of various corporate forms, share capital, retained earnings and other components of shareholder equity

- Account for the measurement of complex financial instruments including derivatives, complex debt and equity instruments and share based compensation
- Calculate basic and diluted earnings per share
- Account for current and future income taxes
- Demonstrate a basic understanding of pension plan basics as well as the presentation and disclosure of associated liabilities
- Classify Leases according to appropriate accounting guidelines and account for various lease types from the perspective of both the lessee and the lessor
- Determine the effects of accounting changes and errors on financial information and their proper treatment under both IFRS and ASPE
- Prepare a Statement of Cash Flows using both the direct and the indirect method, and interpret the information presented

TRANSFERABILITY:

Please consult the Alberta Transfer Guide for more information. You may check to ensure the transferability of this course at the Alberta Transfer Guide main page <http://www.transferalberta.ca>.

**** 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 1	25%
Term Test 2	25%
Final Exam*	<u>35%</u>
Total	<u>100%</u>

***Final grades are rounded to the nearest whole percentage. Student requests to have their final grade adjusted will be denied.**

ASSIGNMENT, TERM TEST AND EXAM POLICIES:

- Assignments must be submitted by the due date. Late assignments will not be accepted. No extensions or re-writes will be granted. Any missed assignments will receive a grade of zero.
- Major tests are tentatively scheduled for February 8, 2021 and March 15, 2021. **Do not plan activities or trips on these days.** Unexcused absences during a test will earn a grade of zero. For excused absences, the weighting of the test may be transferred to the final exam at the instructor's discretion. **Students with absences in excess of 6 classes will be refused the ability to move any test weightings to the final exam.** No re-writes will be granted for missed exams or unsuccessful attempts.
- 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.**

Final exams will be written as scheduled by the Registrar during the exam period from April 14 – 22, 2021. Instructors do not set the date of the final exam. **Do not plan activities or trips during this period.** Re-writes for the final exam will not be granted, and any unexcused absences will earn a grade of zero.

GRADING CRITERIA:

Please note that most Universities 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	90-100		C+	2.3	67-69
A	4.0	85-89		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
January 5	Non-Financial and Current Liabilities	Chapter 13
January 11	Long-Term Financial Liabilities	Chapter 14
January 18 & 25	Shareholders' Equity	Chapter 15
February 1	Complex Financial Instruments	Chapter 16
February 8	Term Test #1 (Monday, February 8, 2021) Earnings per Share	Chapters 13-16 Chapter 17
February 15	<i>Family Day – No Classes (February 15, 2021)</i> <i>Winter Break – No Classes (February 16-19, 2021)</i>	
February 22	Earnings per Share	Chapter 17
March 1	Income Taxes	Chapter 18
March 8	Pensions & Other Employee Future Benefits	Chapter 19
March 15	Term Test #2 (Monday, March 15, 2021) Leases	Chapters 17-19 Chapter 20
March 22	Leases	Chapter 20
March 29	Accounting Changes & Error Analysis	Chapter 21
April 5	Statements of Cash Flows	Chapter 22
April 12	Statements of Cash Flows	Chapter 22
April 14-22	COMPREHENSIVE FINAL EXAM (TBA)	All Chapters

**Course Schedule is tentative and may vary slightly at the discretion of the instructor.*

STUDENT RESPONSIBILITIES:**Attendance:**

Students are expected to attend all scheduled classes, arrive on time, and remain for the duration of the activities. Arriving late or leaving early is disruptive to the entire class. Frequent tardiness may be treated as an absence. *Students with absences in excess of 6 classes may be refused permission to write the final exam.* For more information, please refer to the Academic Regulations on Debarred from Exams at <https://www.gprc.ab.ca/programs/grading-systems.html>.

Time Management:

The expectation for this course is that students read the material and attempt the brief exercises **prior** to class. Adopting and adhering to effective learning habits in this course will likely take up a great deal of time so students are encouraged to plan their schedule accordingly. It is difficult for students to catch up once they fall behind schedule.

During class time, it is expected that students will work on the BA2120 course material. Course materials (outline, schedule information, assignments, PowerPoints, etc.) and announcements will be available on myClass, WileyPLUS, and GPRC Webmail. Students are responsible for checking all three of these websites regularly (at least 2-5 times per week).

Recording:

Recording lectures or taking photos/screen shots 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.

Email

Students may contact the instructor by email or phone. Emails will be answered within two *business* days outside of stated office hours. **Email correspondence to your instructor must be sent from your GPRC student email account.** Emails should be professionally formatted and include a subject, correct spelling and grammar, and a reference to course material and/or textbook pages, etc. Emails that do not adhere to this format may not be responded to.

STATEMENT ON PLAGIARISM AND CHEATING:

Cheating and plagiarism will not be tolerated and there will be penalties. For a more precise definition of plagiarism and its consequences, refer to the Student Conduct section of the College Admission Guide at <http://www.gprc.ab.ca/programs/calendar/> or the College Policy on Student Misconduct: Plagiarism and Cheating at <http://www.gprc.ab.ca/about/administration/policies/>

****Note:** all Academic and Administrative policies are available on the same page.

Plagiarism:

Plagiarism means submitting work (words, ideas, images, or data) in a course as if it were their own work done expressly for that particular course when, in fact, it is not. Most commonly, plagiarism exists when:

- The work submitted or presented was done, in whole or in part, by an individual other than the student (this includes having another person impersonate the student or otherwise substitute the work of another for their own in an assignment, examination, or test)
- Parts of a student's work are taken from another source without reference to the original author. This includes ideas, words, and images appearing in print, digital, graphical, internet, audio and video formats

- Students submit or present the work in one course which has also been submitted in another course (although it may be completely original with the student) without the prior agreement of the instructor
- Clinical or laboratory reports are falsified or fabricated.

While it is recognized that academic work often involves reference to ideas, data and conclusions of others, intellectual honesty requires that such references be explicitly and clearly noted.

Instructors may choose to use online plagiarism detection services. When students submit a paper, it is understood that they are consenting to such a procedure and that they cannot claim any copyright violation should such paper be uploaded to an online plagiarism detection database.

Cheating:

Cheating on tests or examinations includes, but is not limited to, the following:

- dishonest or attempted dishonest conduct such as **speaking to other students or communicating with them under any circumstances whatsoever**
- bringing into the examination room a textbook, notebook, memorandum, other written material or mechanical or electronic device not authorized by the examiner or instructor
- writing an examination, or part of it, outside the confines of the examination room without permission to do so
- consulting any person or materials outside the confines of the examination room without permission to do so
- leaving answer papers exposed to view, or any attempts to read other students' examination papers
- tampering or attempts to tamper with examination scripts, class work, grades and/or class records; the acquisition, attempted acquisition, possession, and/or distribution of examination materials or information not authorized by the instructor
- Impersonation of another student in an examination or other class assignment.
- **Absolutely no examination materials may be removed from the examination room.** All papers, answer forms and examination question sheets must be returned to the instructor. If students leave the examination room for any reason unacceptable to the instructor, they must hand in all examination materials and it will be assumed that the examination is completed.

If students voluntarily and consciously aid another student in the commission of one of these offenses they are also guilty of misconduct. Any attempt to commit academic misconduct will bear the same consequences as if the act occurred. A student who assists another student in an act or attempted act of misconduct will also be considered to have committed an offense.

Please note, working in study groups is an efficient and effective way for students to learn, however; each student **must** submit his/her own original work. Duplication of one assignment for the whole group is considered plagiarism and will result in a grade of zero for all students involved.

ADDITIONAL INFORMATION:

ZOOM ETIQUETTE:

Control video and audio quality

Invest in a quality webcam and speaker and microphone headset. These provide better video and audio than your computer's built-in system. Try to attend Zoom meetings in quiet, indoor locations to control ambient noise.

Think about your background

Try to provide a nice, plain background. You can't control everything in a mobile environment, but you should give some thought to background prior to your meeting.

During your meeting

Mute your microphone when necessary. Zoom has a "Mute Microphone" option that cuts down on ambient feedback for the audience. When there is a lot of back-and-forth discussion you will turn this off, but you should mute yourself when listening to an instructor.

Think about your actions on camera

Always remember that everyone can see you. Someone is watching as you take a big, wide-mouth yawn, stretch, or wander around the room. These exaggerated movements are distracting to the audience and can be disruptive to the speaker. Try to stay still and be attentive.