



## 2. FINANCIAL CALCULATOR

Texas Instruments (BA II Plus), Hewlett-Packard (HP-10B II), *or* Sharp (EL-738) (recommended & used in BA1050). The above calculators and pre-approved translation devices are the *only* electronic devices allowed during quizzes, tests, and examination(s). ***Cell phones, programmable calculators, and other electronic devices are not permitted in testing, or examinations.***

For device, software, and network requirements, please visit the following link:

<https://www.nwpolytech.ca/doc.php?d=TECHREQ>

**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 fully attend in person.

For each topic listed, there will be a classroom lecture 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. Students are encouraged to supplement their studying with WileyPLUS.

Students should study each assigned reading both before and after it is discussed in class; apply their understanding by working through the required homework problems; asking questions in class; requesting additional sessions with the instructor during posted office hours to clear up uncertainties about material covered in class; and demonstrating mastery of the subject matter on examinations.

### **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.alberta.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	35%
<b>Total</b>	<b>100%</b>

## Evaluation Policies:

- WileyPLUS assignments must be submitted by the due date. Late assignments will not be accepted and missed assignments will receive a grade of zero. No extensions or re-writes will be granted.
- Term tests are tentatively scheduled for **February 12, 2024**, and **March 27, 2024**. Do not plan any activities on these two days.
  - Unexcused absences during a term test will earn a grade of zero. No re-writes will be granted for missed or unsuccessful attempts.
  - For excused absences, the weighting of a test term may be transferred to the final exam at the instructor's discretion. Students with absences in excess of six classes will be refused the ability to move any test weightings to the final exam.
- Final exams will be written as scheduled by the Registrar's office during the exam period from **April 17-24, 2023**. Do not plan activities during this period. Re-writes for the final exam will not be granted, and unexcused absences will earn a grade of zero.
- Any exam, quiz, or assignment grade that a student may wish to contest must be done so within 5 business days after the exam/quiz/assignment has been marked. Any exams/quizzes/assignments contested after this time frame will not be given consideration.

**GRADING CRITERIA:**

Grades will be assigned on the Letter Grading System. 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	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:**

The course schedule is approximate and may vary slightly at the discretion of the instructor.

Week Beginning	Topic	Required Reading
January 8	Intro Non-Financial and Current Liabilities	Chapter 13
January 15 & 22	Long-Term Financial Liabilities	Chapter 14
January 29	Shareholders' Equity	Chapter 15
February 5	Complex Financial Instruments	Chapter 16
February 12	<b>Term Test #1 – February 12, 2024</b> Earnings Per Share	<b>Chapters 13-16</b> Chapter 17
February 19	<i>Family Day &amp; Winter Break</i>	
February 26	Earnings Per Share	Chapter 17
March 4	Income Taxes	Chapter 18
March 11	Pensions and Other Post-Employment Benefits	Chapter 19
March 18	Leases	Chapter 20
March 25	Leases <b>Term Test #2 – March 27, 2024</b>	Chapter 20 <b>Chapters 17-20</b>
April 1	Accounting Changes and Error Analysis	Chapter 21
April 8 & 15	Statement of Cash Flows	Chapter 22
April 17-24	<b>Comprehensive Final Exam (TBA)</b>	<b>All Chapters</b>

**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

<https://www.nwpolytech.ca/about/administration/policies/> and

<https://www.nwpolytech.ca/about/administration/policies/fetch.php?ID=69>

## **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 at <https://www.nwpolytech.ca/about/administration/policies/index.html>.

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

## **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, *or* if significant assessments like assignments, quizzes, tests, and/or exam(s) are not completed; see Examination Policy and Debarred from Examinations; <https://www.nwpolytech.ca/about/administration/policies/fetch.php?ID=37>.

### **Time Management**

The expectation for this course is that students read/review the course material before class. Adopting and adhering to effective learning habits in this course will likely take up a great deal of time so plan your schedule accordingly. See **Course Schedule/Tentative Timeline** section above.

Course materials and announcements will be available on myClass, WileyPLUS, and NWP Webmail. Students are responsible for checking all three websites regularly.

### **Cell Phones, Recording and Photos**

The use of cell phones during class time is unprofessional and distracting to the instructor as well as fellow students. Cell phones must be turned off or set to silent and placed out of sight during class time.

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 instructor consent will need to be deleted immediately.

### **Email**

Students may contact the instructor by NWP Webmail. Webmail will be answered within one business day 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.

### **Copyright**

NWP respects Canadian and International laws and agreements with respect to the use of copyright materials. It is the responsibility of the individual using copyrighted materials to ensure said use is compliant with Canadian law, the Use of Copyright Materials Policy, and the Copyright Practices Guide for NWP instructors and Staff. See <https://www.nwpolytech.ca/about/administration/policies/index.html> and <https://www.nwpolytech.ca/about/administration/policies/fetch.php?ID=71>.

## **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>