



BUSI 2002R: Intermediate Accounting II

SUMMER 2025

Instructor	Ouafa Sakka, Ph.D., M.Sc.
Email Address	ouafasakka@cunet.carleton.ca
Class Times	Non-Applicable
Modality	100% Asynchronous
Office Hours	By Appointment
Office Location	7038 Nicol Building
TA Name/Email	TBD

Pre-Requisites & Preclusions:

Precludes additional credit for BUSI 2506.

Prerequisites: BUSI 2001 **and** BUSI 2501 **or** BUSI 2503 (with a grade of C or higher in each)

***Note:** This course is a prerequisite to **BUSI 3001** (with a grade of C- or higher) The School of Business enforces all prerequisites

Course Description/Instructor's Statement

Carleton Calendar Description (Find at <https://calendar.carleton.ca/undergrad/courses/BUSI/>)
An examination of accounting and reporting issues related primarily to liabilities and equity.

Instructor's Description:

This is the second of two Intermediate Accounting courses, which cover the traditional financial accounting topics as well as recent developments within the accounting profession. This course will focus on the liabilities and equity side of the balance sheet. In addition, we will cover several advanced topics in accounting.

Course Learning Objectives:

1. **Record** financial transactions in compliance with the International Financial Reporting Standards (IFRS) applicable to public companies in Canada.
2. **Record** financial transactions in compliance with the Accounting Standards for Private Enterprises (ASPE) applicable to private companies in Canada
3. **Analyze** the impact of the financial transactions on the financial statements
4. **Prepare** financial statements in compliance with IFRS and ASPE and **understand** their limitations
5. **Use** Excel basic functions for accounting purposes.

Required/Optional Materials & Prices

- 1- **Textbook:** Kieso, Weygandt, Warfield, Young, Wiecek, McConomy
Intermediate Accounting – Volume 2, 13th Canadian Edition, Wiley, 2022
- 2- **WileyPLUS*:** Please note that having access to **WileyPLUS** is **mandatory** to complete the assignments. To have access to the assignments, you need to log in to Brightspace (you

cannot access them through Wiley website).

You have 2 options:

1. Kieso, Intermediate Accounting 13CE Volume 2 and WileyPLUS access (digital only) ISBN: 9781119844129 (**starting at \$98.95 + tax**)
2. Kieso, Intermediate Accounting 13CE Volume 2 Loose-leaf with WileyPLUS access ISBN: 9781119740636 (**starting at \$153.95 + tax**)

Please purchase the textbook(s) from the campus bookstore in Nideyinàn (formerly the University Centre) or through the bookstore website: <https://carleton.ca/campus-services/the-bookstore/>.

*Note - Students who are repeating this course and already purchased WileyPLUS in a previous semester: Do not worry about having to repurchase WileyPLUS access again.

Hardware/Software: Given that the tests and the final exam will be e-proctored, you need to make sure you meet the following minimum computing requirements:

- Hardware: Laptop
- OS: Windows 10, Mac OS 10.14, Linux Ubuntu 18.04
- Internet Browser: Google Chrome, Mozilla Firefox, Apple Safari, or Microsoft Edge
- Software: You need to make sure that you have installed a **recent version of Excel** to complete the tests and the final.

Important Note: Chromebooks, tablets (Android, iOS, Windows), and smartphones **are not supported** by CoMaS at this time. You must complete your exams using Windows-based or MacOS computers.

Calculator: optional- You can do all the calculations using Excel, however if you prefer using a calculator then please buy one of the following:

- Texas Instruments BA II Plus (including Pro Model)- **I recommend this one (~\$39)**
- Hewlett Packard HP 12C (including Platinum model) (**~\$65**)
- Sharp EL-738C (**~\$70**)
- Staples financial calculator
- Hewlett Packard HP 10bII (**~\$67**)

On-Line Databases

International Financial Reporting Standards
Accounting Standards for Private Enterprises
Available in the Library on-line Database

Grading Scheme	
Assignments	25%
Mid-term	30%
Final Exam	45%
TOTAL	100%

Important Dates to Note

Assignment 1	Due Sunday May 18
Assignment 2	Due Sunday June 1
Assignment 3	Due Sunday June 15
Assignment 4	Due Sunday July 13
Midterm	Monday June 23rd (2:30pm – 4:30pm)
Assignment 5	Due Sunday July 27
Assignment 6	Due Thursday August 14
Final Exam	TBD (between August 17th – August 23rd)

University Academic Calendar: <https://calendar.carleton.ca/academicyear/>

Policies & Accommodations

<https://students.carleton.ca/course-outline/>

<https://carleton.ca/pmc/current-students/academic-accommodations/>



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