

Business Administration

Course Number: **BUAD 263**

Course Title: **INTERMEDIATE ACCOUNTING I**

Credits: 3

Calendar Description: This course is a continuation of the study of financial accounting theory and practice. Topics include financial statement presentation, revenue and expense recognition, the treatment of current monetary assets and liabilities, inventory, capital assets and intangible assets. Generally Accepted Accounting Principles will be emphasized. *(also offered by Distance Education)*

Semester and Year: **Fall 2019**

Prerequisite(s): BUAD 121 or 132, minimum 60%

Co-requisite(s): No

Prerequisite to: BUAD 273, 367

Final Exam: Yes

Hours per week:

Professors

Evaluation Procedure

Term Work	10%
Homework	10%
Mid-term Exam	40%
Final Exam	40%
Total	100%

Required Texts/Resources

Intermediate Accounting Volume I, Kieso, Weygandt et al, 12th Canadian edition.

Calculator

Students will require a financial calculator for this course. Texas Instruments BA-II Plus is recommended, but any brand or model of financial calculator, which can perform time-value-of-money calculations, is acceptable.

SKILLS ACROSS THE BUSINESS CURRICULUM

The Okanagan School of Business promotes core skills across the curriculum. These skills include reading, written and oral communications, computers, small business, and academic standards of ethics, honesty and integrity.

STUDENT CONDUCT AND ACADEMIC HONESTY

What is the Disruption of Instructional Activities?

At Okanagan College (OC), disruption of instructional activities includes student “conduct which interferes with examinations, lectures, seminars, tutorials, group meetings, other related activities, and with students using the study facilities of OC”, as well as conduct that leads to property damage, assault, discrimination, harassment and fraud. Penalties for disruption of instructional activities include a range of sanctions from a warning and/or a failing grade on an assignment, examination or course to suspension from OC.

What is Cheating?

“Cheating includes but is not limited to dishonest or attempted dishonest conduct during tests or examinations in which the use is made of books, notes, diagrams or other aids excluding those authorized by the examiner. It includes communicating with others for the purpose of obtaining information, copying from the work of others and purposely exposing or conveying information to other students who are taking the test or examination.”

Students must submit independently written work. Students may not write joint or collaborative assignments with other students unless the instructor approves it in advance as a group/team project. Students who share their work with other students are equaC q0.6 485.35 Tm0-5(on)-7(s)pti