

# Business Administration

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| Course Number:          | <b>BUAD 263</b>   |
| Course Title:           | <b>INTERMEDIATE ACCOUNTING I</b>  |
| 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. <i>(also offered by Distance Education)</i> |
| Semester and Year:      | <b>Winter 2020</b>  |
| Prerequisite(s):        | BUAD 121 or 132, minimum 60%  |
| Co-requisite(s):        | No  |
| Prerequisite to:        | BUAD 273, 367   |
| Final Exam:             | Yes   |
| Hours per week:         | 4   |
| Graduation Requirement: | BBA, Accounting Specialty Required<br>Diploma, Accounting Option Required   |



**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**



## **SKILLS ACROSS THE BUSINESS CURRICULUM**

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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**

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### **What is the Disruption of Instructional Activities?**

examinations, lectures, seminars, tutorials, group meetings, other related activities, and with students using the study 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?**

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

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 equally involved in cheating.

### **What is Plagiarism?**

It is the serious academic offense of obtaining or attempting to obtain unauthorized permission for course credit towards a certificate, diploma, degree and/or professional designation. The defining characteristic is that the work is not yours.

a copy of material from a journal article, a book chapter, data from the Internet, another student, work submitted for credit in another course or from other sources.

because of poor or inadequate practices. Unintentional plagiarism is a failure of scholarship; intentional plagiarism is an act

Students have a responsibility to read the OC Plagiarism Policy and Procedures outlined in the OC calendar, which is available in online format [www.okanagan.bc.ca](http://www.okanagan.bc.ca). Students must acknowledge the sources of information used on all their assignments, theses, dissertations, and other work. This is done by writing out the complete references in a Reference section in which you used the material, then at the end of your paper, writing out the complete references in a Reference section.

others. Students who are unsure

*Plagiarism Avoided;*

This guide is available in OC bookstores and libraries.

Students are expected to understand research and writing techniques and documentation styles. The Okanagan School of Business requires the use of the APA or MLA style, but suggests that students cite references using the APA guidelines (see Publication Manual of the American Psychological Association, 7<sup>th</sup> edition (2019)). A copy of the APA manual is available in the reference section and also available for circulation from OC libraries. The library website has access to these two major citing styles.

### **What are the Penalties for Plagiarism and Cheating?**

The Okanagan School of Business does not tolerate plagiarism or cheating. All professors actively check for plagiarism and cheating and the Okanagan School of Business subscribes to an electronic plagiarism detection service. All incidents of plagiarism or cheating are reported and result in a formal letter of reprimand outlining the nature of the infraction, the evidence and the penalty. The Dean of the Okanagan School of Business and the Registrar record and monitor all instances of plagiarism and cheating. Penalties for plagiarism and cheating reflect the seriousness and circumstances of the offence and the range of penalties includes suspension from OC.