

# Business Administration

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 2021</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

**Professors**

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**Evaluation Procedure**

Term Work	
Case (group)	10%
Homework	10%
Preassessments	5%
Chapter summary and feedback	10%
Case (individual)	15%
Chapter Exams (4) & Final Exam	50%
Total	100%

**Required Texts/Resources**

Intermediate Accounting Volume I, Kieso, Weygandt et al, 12th Canadian edition.
<b>Calculator</b> 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**

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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 to other students who are taking the test or ex

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?**

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

### **What are the Students' Responsibilities to Avoid Plagiarism?**

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 sentence

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 of what constitutes plagiarism should

*Plagiarism Avoided;*