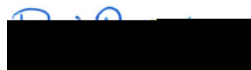


# Business Administration

|                         |                                                                                                                                                                                                                                                                                                                                                                                      |
|-------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Course Number:          | <b>BUAD 121</b>                                                                                                                                                                                                                                                                                                                                                                      |
| Course Title:           | <b>FINANCIAL ACCOUNTING II</b>                                                                                                                                                                                                                                                                                                                                                       |
| Credits:                | 3                                                                                                                                                                                                                                                                                                                                                                                    |
| Calendar Description:   | This course is a continuation of BUAD 111. Topics include inventory, long-term assets and their bonds and other long-term liabilities, partnership equity, shareholders' equity and investment in corporate securities. Generally Accepted Accounting Principles and the preparation of the statement of cash flow will also be studied. <i>(also offered by Distance Education)</i> |
| Semester and Year:      | <b>FALL 2022</b>                                                                                                                                                                                                                                                                                                                                                                     |
| Prerequisite(s):        | BUAD 111                                                                                                                                                                                                                                                                                                                                                                             |
| Corequisite(s):         | No                                                                                                                                                                                                                                                                                                                                                                                   |
| Prerequisite to:        | BUAD 263, 365                                                                                                                                                                                                                                                                                                                                                                        |
| Final Exam:             | Yes                                                                                                                                                                                                                                                                                                                                                                                  |
| Hours per week:         | 3                                                                                                                                                                                                                                                                                                                                                                                    |
| Graduation Requirement: | Required BBA, Accounting Specialty<br>Required Diploma, Accounting option                                                                                                                                                                                                                                                                                                            |
| Substitutable Courses:  | No                                                                                                                                                                                                                                                                                                                                                                                   |
| Transfer Credit:        | CPA (credit with BUAD 111), CIB, PMAC                                                                                                                                                                                                                                                                                                                                                |
| Special Notes:          | Credit may be received by passing a challenge exam.                                                                                                                                                                                                                                                                                                                                  |
| Originally Developed:   | 1976                                                                                                                                                                                                                                                                                                                                                                                 |
| EDCO Approval:          | April 2003                                                                                                                                                                                                                                                                                                                                                                           |

Approval:





**Evaluation Procedure**

|                                                                             |      |
|-----------------------------------------------------------------------------|------|
| Term work<br>Simulation Assignment (Praxar) 10%<br>Homework (WileyPlus) 15% | 25%  |
| Memo Case Assignment                                                        | 15%  |
| Midterm Exam                                                                | 20%  |
| Cumulative Final Exam                                                       | 40%  |
| Total                                                                       | 100% |

**Notes**

Students continuing with the accounting option in second year are reminded that a 60% average in this course is required as a prerequisite for BUAD 263 - Intermediate Accounting. The Chartered Professional Accounting (CPA) designation requires a 5

## Course Schedule

| 2022<br>Week starting<br>Monday |    | Wednesday, September 7 - Classes Start<br>Friday, September 30 - Statutory Holiday (no classes)<br>Monday, October 10 Statutory Holiday (no classes)<br>Friday, November 11 Statutory Holiday (no classes)<br>Tuesday, December 6 Last Day of Regular Classes |                |
|---------------------------------|----|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------|
| Sep                             | 5  | RECAP 111/ Periodic Inventory                                                                                                                                                                                                                                 | Ch 5A/6A       |
|                                 | 12 | Periodic Inventory                                                                                                                                                                                                                                            | Ch 5A/6A       |
|                                 | 19 | Long-lived assets                                                                                                                                                                                                                                             | Ch 9           |
|                                 | 26 | Current Liabilities                                                                                                                                                                                                                                           | Ch10           |
| Oct                             | 3  | Financial Reporting concepts                                                                                                                                                                                                                                  | Ch 11          |
|                                 | 10 | Partnerships                                                                                                                                                                                                                                                  | Ch 12          |
|                                 | 17 | Midterm (Chapters 5A, 6A, 9, 10, 11 and 12)                                                                                                                                                                                                                   |                |
|                                 | 24 | Introduction to Corporations                                                                                                                                                                                                                                  | Ch 13          |
|                                 | 31 | Corporations: Additional Topics and IFRS                                                                                                                                                                                                                      | Ch 14          |
| Nov                             | 7  | Corporations: Additional Topics and IFRS<br>Non-Current Liabilities                                                                                                                                                                                           | Ch 14<br>Ch 15 |

## **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?**