

# Business Administration

Course Number:	<b>BUAD 111</b>
Course Title:	<b>FINANCIAL ACCOUNTING I</b>
Credits:	3
Calendar Description:	This course is an introduction to the system in which information is collected by the accounting process and presented by financial statements. Accounting cycle, statement preparation, special journals, internal control and the accounting for cash, inventory, payroll, merchandising and sales tax are examined. Basic financial reporting will be reviewed. <i>(also offered by Distance Education)</i>
Semester and Year:	<b>Fall 2019</b>
Prerequisite(s):	No
Corequisite(s):	No
Prerequisite to:	BUAD 121, 195, 207, 208, 236, 264, 272, 293, 298, 390
Final Exam:	Yes
Hours per week:	3
Graduation Requirement:	BBA & Diploma - Required
Substitutable Courses:	No
Transfer Credit:	C

**Professors**

<i>Mike Hazen</i> <i>Course Captain</i>	250-762-5445 Ext 4925	Kelowna: C138	<a href="mailto:mhazen@okanagan.bc.ca">mhazen@okanagan.bc.ca</a>
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**Course Objectives**

This course will cover the following content:

- Analyzing and recording transactions
- Adjusting the accounts for financial statements
- Completing the accounting cycle (closing entries)

## Course Schedule (subject to change at the discretion of the professor)

2019 Week of		Wednesday, Sept 4 - Classes Start Monday, October 14 – Thanksgiving (no classes) Monday, November 11 – Remembrance Day (no classes) Wednesday, December 4 – Last Day of Regular Classes	
Sept	2-6	Introduction and Chapter 1 – Accounting in Action	Ch. 1
	9-13	Accounting in Action The Recording Process	Ch. 1 Ch. 2
	16-20	The Recording Process	Ch. 2
	23-27	Adjusting the Accounts	Ch. 3
	30 4	Adjusting the Accounts	Ch. 3
	7-11	Completion of the Accounting Cycle	Ch. 4

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## **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?**

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 othe