

# 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. (*a*)



**Evaluation Procedure**

Term Work	10%
Mid-term Exam	40%
Final Exam	50%
Total	100%

**Notes**


**Required Texts/Resources**

Intermediate Accounting Volume I, Kieso, Weygandt et al, 11th 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. TJET EMC /P 4MCIDrET 18 re380 G a.04 Tf1 0 tor

**Course Schedule**

Date	Topic	Textbook
[Redacted]		

## **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 facilities

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?**

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

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?**

media, without permission for course credit towards a certificate, diploma, degree and/or professional designation. The defining characteristic is that the work is not yours.

be 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

### **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.

*Plagiarism*

A This guide is available in OC bookstores and libraries.

Students are expected to understand research and writing techniques and documentation styles. The Okanagan School