

# Business Administration

Course Number:	<b>BUAD 462</b> ( <i>formerly BUAD 362</i> )
Course Title:	<b>ADVANCED FINANCIAL ACCOUNTING</b>
Credits:	3
Calendar Description:	This is the final course in the financial accounting sequence. Topics such as financial reporting and standard setting, financial instruments, income tax allocation, business combinations and consolidations, foreign currency hedges and translation, and accounting for not-for-profit and government organizations. ( <i>also offered by Distance Education</i> )
Semester and Year:	<b>Winter 2015</b>
Prerequisite(s):	BUAD 273
Corequisite(s):	No
Prerequisite to:	No
Final Exam:	Yes
Hours per week:	4

**Professors**

<b>Name</b>	<b>Phone</b>	<b>Office</b>	<b>Email</b>
Mary Ann Knoll	762-5445 #3236	Kelowna: C243	<a href="mailto:mknoll@okanagan.bc.ca">mknoll@okanagan.bc.ca</a>

**Learning Outcomes**

**Evaluation Procedure**

Term Work	5%
Mid-term Exam	45%
Final Exam	50%
Total	100%

**Notes**

## Course Schedule

Date		Topic	Textbook
Week of:		Mon. Jan 5 Classes begin Family Day Feb 9 & Feb 10 to 13 Reading Break – no classes Good Fri. Apr 3 & Easter Mon. Apr 6 – no classes Tues. Apr 14 Last day of regularly scheduled classes	
Jan	6	Introduction A Survey of International Accounting	Ch 1
	13	Investments in Equity Securities Business Combinations	Ch 2, 3
	20	Consolidated Statements on Date of Acquisition Consolidation Subsequent to Acquisition Date	Ch 4
	27	Consolidation Subsequent to Acquisition Date	Ch 5

## **SKILLS ACROSS THE BUSINESS CURRICULUM**

---

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**

---

### **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 others and purposely exposing or conveying information to other students who are taking the test or examination.”

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?**

Plagiarism is defined as “the presentation of another person’s work or ideas without proper or complete acknowledgement.” It is the serious academic offence of reproducing someone else’s work, including words, ideas and 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.

“Intentional plagiarism is the deliberate presentation of another’s work or ideas as one’s own.” Intentional plagiarism can be a cop i1(de)-12.3(a1(m)-12.3( )op)-24 -1.1(s)-8(f)-13.2([1(s)-8(er620.1( i)-6.4(epr(be )0ur)-6.4(s)-8(e c3.2(s)-8(9)-8n(.3(t)-1.1(h