

# Business Administration

Course Number: **BUAD 263**

**Hours per week:** 4

**Graduation Requirement:** BBA, Accounting Specialty Required  
Diploma, Accounting Option Required

**Substitutable Courses:** Students in the Accounting option may substitute any other secondyear Business Administration course. See calendar and/or department chair for advice.

**Transfer Credit:** CPA

**Special Notes:**

**Originally Developed:** 1978

**EDCO Approval:** January 2009

**Professors**

<b>Name</b>	<b>Phone number</b>
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**Evaluation Procedure**

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

**Notes**


**Required Texts/Resources**

Intermediate Accounting Volume I, Kieso, Weygandt et al, 10th 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.

**Web Resources**

A Moodle site containing chapter outlines, solutions to practice problems, and other materials will be available to students in all sections of the course.

## Course Schedule

Date		Topic	Textbook
Week of:		Tues. Sept 8 College-wide Orientation Day Wed. Sept 9 Classes begin Mon. Oct 12 Thanksgiving Day – no classes Wed. Nov 11 Remembrance Day – no classes Thur. Dec 10 Last day of regularly scheduled classes	
Sept	9	The Canadian Financial Reporting Environment	Ch 1
	14	Conceptual Framework Underlying Financial Reporting The Accounting Information System	Ch 2, 3
	21	Reporting Financial Performance	Ch 4
	28	Financial Position and Cash Flows	Ch 5
Oct	5	Revenue Recognition	Ch 6
	12	Review	Ch 1 - 6
	19	Mid-term Exam (Chapters 1 - 6) Cash and Receivables	Ch 7
	26	Cash and Receivables	Ch 7
Nov	2	I	

## **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 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 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.

“Unintentional plagiarism is the inadvertent presentation of another’s work or ideas without proper acknowledgement because of poor or inadequate practices. Unintentional plagiarism is a failure of scholarship; intentional plagiarism is an act of deceit.”