

Business Administration

Course Number:	BUAD 111
Course Title:	FINANCIAL ACCOUNTING I
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:	Fall 2019
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	mhazen@okanagan.bc.ca
Brad Steinbart	250-762-		

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

14-

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