Course Number: BUAD 121

Hours per week: 3

Graduation Requirement: Required-BBA, Accounting Specialty

Required-Diploma, Accounting option

Substitutable Courses: No

Transfer Credit: CPA, CIB, PMAC credit together with BUAD 111

Special Notes: Credit may be received by passing a challenge exam.

Originally Developed: 1976

EDCO Approval: April 2003

Chair's Approval:

Professors

Name	Phone ext.	Office	Email

Evaluation Procedure

Term Work	20%
Mid-term Exam	30%
Final Exam	50%
Total	100%

Notes

Students continuing on to the accounting option in second year are reminded that a 60% average in this course is required as a prerequisite for BUAD 263 - Intermediate Accounting.

Required Texts/Resources

Larson and Jensen, <u>Fundamental Accounting Principles</u>, <u>Volume 2</u>, <u>15th Cdn Ed</u>., McGraw-Hill Ryerson, 2016.

In addition, some or all of the homework questions may be completed using Connect, the text's computerized learning supplement.

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