


# Business Administration

Course Number:	<b>BUAD 359</b>
Course Title:	<b>ACCOUNTING THEORY</b>
Credits:	3
Calendar Description:	This course emphasizes theory relevant to financial accounting and reporting. It examines research on the role of financial reporting in capital markets and develops a conceptual framework to evaluate accounting standards.
Semester and Year:	<b>Winter 2018</b>
Prerequisite(s):	BUAD 363 or 364
Corequisite(s):	No
Prerequisite to:	No
Final Exam:	Yes
Hours per week:	3
Graduation Requirement:	Elective – BBA, Accounting option
Substitutable Courses:	No
Transfer Credit:	CPA
Special Notes:	Students with credit for BUAD 368 will require permission from the department before taking this course.
Originally Developed:	April 2007
EDCO Approval:	May 2016
Chair's Approval:	

**Professors**

**Mary Ann Knoll**  
*Course Captain*

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**Kelowna: C135**

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## **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**