

# Business Administration

Course Number: **BUAD 462**

Course Title: **ADVANCED FINANCIAL ACCOUNTING**

Credits: 3

Calendar Description: This is the final course in the financial accounting sequence. Topics include 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. *(also offered by Distance Education)*



**Professors**

**Evaluation Procedure**

|            |     |
|------------|-----|
| Homework   | 10% |
| Cases (2)  | 10% |
| Midterm    | 40% |
| Final Exam | 40% |

Course Schedule

|                  |                 |   |  |       |  |
|------------------|-----------------|---|--|-------|--|
|                  |                 |   |  |       |  |
| 2022<br>Week of: |                 | Classes Start: Wednesday, September 7<br>STAT Friday, September 30<br>STAT Monday, October 10<br>STAT Friday, November 11<br>Last day of regularly scheduled Classes: Tuesday, December 6 |  |       |  |
| Sep              | 5 <sup>th</sup> | Introduction<br>Conceptual and Case Analysis Frameworks for Financial Reporting   |  | Ch. 1 |  |
|                  |                 |   |  |       |  |

## **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?**

examinations, lectures, seminars, tutorials, group meetings, other related activities, and with students using the study 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?**

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

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?**

It is the serious academic offense without permission for course credit towards a certificate, diploma, degree and/or professional designation. The defining characteristic is that the work is not yours.

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.

because of poor or inadequate practices. Unintentional plagiarism is a failure of scholarship; intentional plagiarism is an act  
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