


Business Administration

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| Course Number: | BUAD 359 |
| Course Title: | ACCOUNTING THEORY |
| 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: | Winter 2018 |
| 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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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