



# Business Administration

Course Number:	<b>BUAD 462</b>
Course Title:	<b>ADVANCED FINANCIAL ACCOUNTING</b>
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. <i>(also offered by Distance Education)</i>
Semester and Year:	<b>WINTER 2021</b>
Prerequisite(s):	BUAD 273
Corequisite(s):	No
Prerequisite to:	No
Final Exam:	Yes
Hours per week:	4
Graduation Requirement:	Elective BBA
Substitutable Courses:	No
Transfer Credit:	CPA credit
Special Notes:	Students with credit for BUAD 362 cannot take BUAD 462 for additional credit.
Originally Developed:	February 2000
EDCO Approval:	May 2017

*Course Captain*

**Evaluation Procedure**

Homework	10%
Cases (2)	15%
Consolidation Project	25%
Chapter Exams (3)	25%
Final Exam	25%
Total	100%

**Notes**

This course has a 3-hour final exam.

**Website:** A Moodle site will be available for each section of the course. This website will contain outlines for each chapter and extra problem solutions, along with general information about the course. It is important for students to print out the chapter outlines and bring them to class.

**Exams:** Please note that College Examination Policy states that all students must write final examinations when required at the scheduled times and dates.

**Required Texts/Resources**

Modern Advanced Accounting in Canada, Murray W. Hilton, 9th edition.

Course Schedule

2021 Week of:	Monday, January 11 First Day of Classes Monday, February 15 STAT Tuesday, February 16 Friday, February 19 Reading Break Friday, April 2 Monday, April 5 - STAT Friday, April 16 Last Day of Regular Classes	

Jan 11<sup>th</sup>

## **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?**

ons 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

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?**