

Winter, 2023

## **BUS 130A/BAV, Introductory Financial Accounting I**

*3 credits, 4 hours per week*

An introduction to the subject of accounting will be provided. The major objective of BUS 130 and BUS 131 is to foster an understanding of accounting and the ways it serves in developing useful information which will provide a basis for sound business decisions. Topics of study include the procedural matters relating to the complete double entry accounting cycle, including special journals subsidiary ledgers and general ledgers, worksheets and the preparation of financial statements.

*Prerequisites: Math 30-1/Math 30 Pure or Math 30-2/Math 30 Applied*

### **Instructor**

Coert Erasmus  
S111A  
780.791.8919  
[Coert.erasmus@keyano.ca](mailto:Coert.erasmus@keyano.ca)

### **Office Hours**

Monday            08:30 AM – 11:00 AM  
Thursday        08:30 AM – 11:00 AM

### **Hours of Instruction**

Monday            11 AM – 1 PM, S-105  
Thursday        11 AM – 1 PM, S-105

### **Required Resources**

Larson, K. D., Dieckmann, H., & Harris, J. (2022). *Fundamental accounting principles volume 1* (17th ed.). McGraw-Hill. [ISBN 9781265164270]

Ivey Cases – See information on Moodle

### **Other supplies**

- Access to notebook/PC
- Access to a web camera
- Access to McGraw-Hill Connect
- Non-programmable calculator (Texas BA II Plus OR Scientific Calculator)

**Course Outcomes**

Upon successful completion of the course, the student shall be able to:

- Post journal entries
- Prepare trial balances
- Prepare financial statements
- Use accounting practices and accounting principles as a basis for sound business decisions
- Analyze business transactions and prepare journal entries to record typical business transactions

**Evaluation**

Classwork*	15%
Quizzes	15%
Assignment(s)	10%
Exams	60%
Total	100%

*\*In this assessment category, only students who fulfil the following criteria can obtain full or partial credit. Students must:*

- *be present in the class during the time of the activity;*
- *contribute in an active and significant way to ongoing class discussions; and*
- *be prepared, demonstrating that they can relate concepts to book chapters, readings and cases.*

*The minimum standard for passing this course is a grade of D (50%). See the credit calendar for more information.*

**Grading System**

<b>Descriptor</b>	<b>Alpha Grade</b>	<b>4.0 Scale</b>	<b>Percent</b>
Excellent	A+	4.0	> 93.9
	A	4.0	87 – 93.9
	A-	3.7	80 – 86.9
Good	B+	3.3	77 – 79.9
	B	3.0	74 – 76.9
	B-	2.7	70 – 73.9
Satisfactory	C+	2.3	67 – 69.9
	C	2.0	64 – 66.9
	C-	1.7	60 – 63.9
Poor	D+	1.3	57 – 59.9
<b>Minimum Pass</b>	D	1.0	50 – 56.9
Failure	F	0.0	< 50

**Proposed Schedule**

See the class schedule, topics, and readings as attached.

<b>BUS 130A/BAV – Introductory Financial Accounting I</b>		
<b>Tentative Schedule</b>		
<b>Date</b>	<b>Monday</b>	<b>Thursday</b>
<b>Week 1</b> Jan 5	<b>No Class – Orientation Day</b>	Class 1: Chapter 1
<b>Week 2</b> Jan 9 & Jan 12	Class 2: Chapter 1	Class 3: Chapter 1
<b>Week 3</b> Jan 16 & Jan 19	Class 4: Chapter 2	Class 5: Chapter 2
<b>Week 4</b> Jan 23 & Jan 26	Class 6: Chapter 3	Class 7: Chapter 3
<b>Week 5</b> Jan 30 & Feb 2	Class 8: Chapter 3	Class 9: Chapter 4
<b>Week 6</b> Feb 6 & Feb 9	Midterm 1: Chapters 1, 2, & 3	Class 10: Chapter 4
<b>Week 7</b> Feb 13 & Feb 16	Class 11: Chapter 5	Class 12: Chapter 5
<b>Week 8</b> Feb 20 & Feb 23	<b>No Class – Reading day</b>	<b>No Class – Reading day</b>
<b>Week 9</b> Feb 27 & Mar 2	Class 13: Chapter 5	Class 14: Chapter 6
<b>Week 10</b> Mar 6 & Mar 9	Class 15: Chapter 6	Class 16: Chapter 6
<b>Week 11</b> Mar 13 & Mar 16	Class 17: Chapter 7	Midterm 2: Chapters 4, 5, & 6
<b>Week 12</b> Mar 20 & Mar 23	Class 18: Chapter 7	Class 19: Chapter 8
<b>Week 13</b> Mar 27 & Mar 30	Class 20: Chapter 8	Class 21: Chapter 8
<b>Week 14</b> Apr 3 & Apr 6	Class 22: Appendix I	Class 23: Appendix II
<b>Week 15</b> Apr 10	<b>No Class – Easter Monday</b>	
	<b>Final Exams</b>	

**Please Note:**

The date and time allotted to each topic are subject to change.  
All due dates are posted to Moodle.

**Performance Requirements and Student Services****Student Responsibilities**

As a student, it is your responsibility to contact the Office of the Registrar to complete the required forms, including the Withdraw Course or Program or a Change of Registration form. Please refer to the important dates listed in the Academic Schedule in the [Keyano College credit calendar](#). The Keyano College credit calendar also has information about Student Rights and the Code of Conduct. It is the responsibility of each student to be aware of the guidelines outlined in the Student Rights and the Code of Conduct Policies.

**Student Attendance**

Class attendance is helpful for two reasons: First, class attendance maximizes a student's learning experience. Second, attending class is an excellent way to keep informed of matters relating to the course administration (e.g., the timing of assignments and exams). Ultimately, you are responsible for your learning and performance in this course. It is the responsibility of each student to be prepared for all classes. Absent students are responsible for the material covered in those classes, and students must ensure they are ready for their next class, including completing any missed assignments and notes.

**Academic Misconduct**

Students are considered responsible adults and should adhere to the principles of intellectual integrity. Intellectual dishonesty takes many forms:

- Plagiarism or the submission of another person's work as their own,
- The use of unauthorized aids in assignments or examinations (cheating),
- Collusion or the unauthorized collaboration with others in preparing work,
- The deliberate misrepresentation of qualifications,
- The willful distortion of results or data,
- Substitution in an examination by another person,
- Submitting unchanged work for another assignment, and
- Breach of confidentiality.

The consequences for academic misconduct range from a verbal reprimand to expulsion from the College. More specific descriptions and details are found in the Student Rights and Code of Conduct section of the Keyano College credit calendar. It is the responsibility of each student to be aware of the guidelines outlined in the Student Rights and Code of Conduct Policies. To ensure your understanding of plagiarism, you may be required to complete the online [Understanding Plagiarism tutorial](#) and submit the certificate of completion.

**Online Learning**

Technology and internet connectivity will impact your online learning experience. You may be required to watch online videos, take online quizzes, or participate in live online classes. Live/virtual courses will be hosted in Microsoft Teams or Zoom. For all course delivery types, you will access your course resources on Keyano's learning management system: Moodle (iLearn). Login in using your [Keyano username and password](#). Keyano College operates in a Windows-based environment and having access to the correct tools for online learning is essential.

**Internet Speed**

Minimum download and upload speeds of 10 Mbps. Recommended download speeds of 25 Mbps and upload speeds of 10 Mbps (if you are sharing your internet at home). You can check your internet speed with [Speedtest by Ookla](#).

**Computer System Requirements**

Keyano College software are Windows based.

<p><b>Minimum Requirements and Recommended Upgrades for Windows (preferred system) and Apple devices</b></p> <p>These minimum standards are required for a Windows computer/laptop (OS 10 or 11) and a Macintosh (OS 10.14 or above).</p>
<ol style="list-style-type: none"><li>1. Windows 10 Operating System or above</li><li>2. 4GB of RAM. Recommended upgrade to 8GB of RAM.</li><li>3. 10GB+ available hard drive storage space. Note installing Microsoft Office 365 requires 3GB of available hard drive space.<ol style="list-style-type: none"><li>a. Install the Microsoft Office 365 suite (~3GB) *</li></ol></li><li>4. Microphone, webcam, and speakers (All modern laptops have these three accessories built-in. However, a headset or earbuds with a microphone is also recommended.</li><li>5. Windows has built-in anti-virus/malware software. It is essential to install system updates to keep your device secured regularly.</li></ol> <p>*<a href="#">Microsoft Office 365</a> is free to Keyano students.</p>
<p>Tablets, iPads, and Chromebooks are <b>not</b> recommended: they may not be compatible with the testing lockdown browsers and Microsoft Office 365.</p>

**Specific Department Requirements**

Business and OA programs require Windows 10 or higher.  
Other programs may utilize Windows-based tools as well.

**Computer Software**

Students have access to Microsoft Office 365 and Read & Write for free using Keyano credentials.

See [Recommended Technology](#) for more information.

**Recording of Lectures and Intellectual Property**

Students may only record a lecture if explicit permission is provided by the instructor or Accessibility Services. Even if students have permission to record a lecture or lecture materials, students may not share, distribute, or publish any of the lectures or course materials; this includes any recordings, slides, instructor notes, etc., on any platform. Thus, no student is allowed to share, distribute, publish or sell course-related content without permission. It is important to recognize that the Canadian Copyright Act contains provisions for intellectual property. The [Academic Integrity Policy](#) provides additional information on Keyano College's expectations from students as members of the intellectual community.

**ITS Helpdesk**

If you have issues with your student account, you can contact the ITS Helpdesk by emailing [its.helpdesk@keyano.ca](mailto:its.helpdesk@keyano.ca) or calling 780-791-4965.

**Specialized Supports**

The Student Services Department is committed to Keyano students and their academic success. There is a variety of student support available at Keyano. All student services are available during Keyano business hours: Monday to Friday, 8:30 a.m. to 4:30 p.m. The College is closed on statutory holidays. If you require support outside of regular business hours, please inform the support service team, and they will do their best to accommodate your needs.

**Accessibility Services** provides accommodations for students living with disabilities. Students with documented disabilities or who suspect a disability can meet with an Access Strategist to discuss their current learning barriers and possible accommodations. Students who have accessed accommodations in the past are encouraged to contact the department to request accommodations for the following semester. Please note that requesting accommodations is a process and requires time to arrange. Contact the department as soon as you know you may require accommodations. For accessibility supports and disability-based funding, please book an appointment by emailing us at: [accessibility.services@keyano.ca](mailto:accessibility.services@keyano.ca).

Accessibility Services also provides individual and group learning strategy instruction for all students and technology training and support to enhance learning. You can meet with an Access Strategist to learn studying and test-taking strategies. In addition, you can schedule an appointment with the Assistive Technology Specialist to explore technology tools for learning. Book an appointment today by emailing: [accessibility.services@keyano.ca](mailto:accessibility.services@keyano.ca)

**Wellness Services** offers a caring, inclusive, and respectful environment where students can access free group and individual support to meet academic and life challenges. Mental Health Coordinators provide a safe and confidential environment for you to seek help with personal concerns. Our Wellness Navigator offers support with basic needs such as housing, financial and nutritional support, and outside referrals when needed. Wellness Services welcomes students to participate in group sessions that address topics including mindfulness and test anxiety throughout the academic year. Individual appointments can be made by emailing [wellness.services@keyano.ca](mailto:wellness.services@keyano.ca).

**Library Services** provides students with research, information, and educational technology supports as they engage in their studies. Library staff are available to help you online and in person throughout the semester. Librarians offer individual and small group consultations booked using the online [Book A Librarian calendar](#). The library also provides virtual research and subject guides to help you with your studies. Find the guide that supports your course-related research by viewing the complete list of online [Subject Guides](#). To start your research and access citation guides (APA, MLA, Chicago, or IEEE), visit the [Research Help page](#). The library's collections (including print and online materials) are searchable using [OneSearch](#). The library offers a Loanable Technology collection to support students accessing and using technology. For an up-to-date list of technology available for borrowing, visit the library's [Loanable Technology webpage](#). For a detailed list of library resources and services, go to [www.keyano.ca/library](http://www.keyano.ca/library). For all inquiries, please email [askthelibrary@keyano.ca](mailto:askthelibrary@keyano.ca) or [chat with us online](#).

The **Academic Success Centre** at Keyano College (CC-119) provides **free** academic support services to registered students, such as tutoring, writing support, facilitated study groups, workshops, and study space. Academic Content Specialists are available in Mathematics, Science, Trades, Power Engineering, Upgrading/College Prep, Human Services, English, Humanities, and more. Students are encouraged to visit the Academic Success Centre to discuss study strategies and academic concerns. For additional information, please email [Academic.Success@keyano.ca](mailto:Academic.Success@keyano.ca).

The **Academic Success Coach** is located in the Academic Success Centre and works with students to develop academic success plans, time management skills, study strategies, and homework plans. For additional information, please email [Academic.Success@keyano.ca](mailto:Academic.Success@keyano.ca).