

BUS 131A – Introductory Accounting II

3 credits, 16 weeks, 5 hours

Students continue with topics from BUS 130 such as: partnership accounting, formation of corporations, analysis of financial statements, and the statement of changes in financial position. The emphasis in this course is on the development of a sound understanding of accounting by means of practical examples.

Prerequisites and/or co-requisites: BUS 130

Instructor

Greg Chandler
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Office Hours

Monday 1:00 – 1:50pm
Tuesday 12:00 – 12:50pm
Wednesday 1:00 – 1:50pm
Thursday 11:00 – 11:50am
Friday 10:00 – 10:50am

Hours of Instruction

Monday 2:00 – 4:50pm
Thursday 12:00 – 1:50pm

Required Resources

Fundamental Accounting Principles Volume 2, Kermit D. Larson, Tilly Jensen, Fourteenth Canadian Edition, ISBN 978-0-07-105157-6

Access to McGrawHill Connect required for Assignments, Quizzes and Tests

Recommended calculator: Texas Instruments BAII Plus

Course Outcomes

Students will demonstrate an understand of the principles of accounting by applying them in simple situations

Evaluation

Clearly outline what students must do in order to pass or complete the course.

Quizzes	15%
Assignments	20%
Midterm Exam	30%
Final Exam	<u>35%</u>
Total	100%

A grade of C- is required for progression or transfer.

Grading System

Descriptor	Alpha Grade	4.0 Scale	Percent
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
Minimum Pass	D	1.0	50 – 56.9
Failure	F	0.0	< 50

Proposed Schedule of Topics

Date	TOPIC	REQUIRED READING
Jan 5 – Jan 8	Introduction to course	
Jan 11 – Jan 15	Property, Plant and Equipment and Intangibles	Chapter 10
Jan 18 – Jan 22	Current Liabilities	Chapter 11
Jan 25 – Jan 29	Partnerships	Chapter 12
Feb 1 – Feb 5	Organization and Operation of Corporations	Chapter 13
Feb 8 – Feb 12	Review	Chapters 10-13
Feb 15 – Feb 19	Midterm	Chapters 10-13
Feb 22 – Feb 26	Reading Week	
Feb 29 – Mar 4	Corporate Reporting: Income, EPS and Retained Earnings	Chapter 14
Mar 7 – Mar 11	Bonds and Long-Term Notes Payable	Chapter 15
Mar 14 – Mar 18	Accounting for Debt and Share Investments	Chapter 16
Mar 21 – Mar 25	Reporting and Analyzing Cash Flows	Chapter 17
Mar 28 – Apr 1	Analyzing Financial Statements	Chapter 18
Apr 4 – Apr 8	Review	Chapters 10-18
Apr 11 – Apr 15	Review – Practice Test	Chapters 10-18
Apr 18 – Apr 22	Final	

Please Note:

Date and time allotted to each topic is subject to change. It is your responsibility as a student to contact the Office of the Registrar to complete the forms for Withdrawal or Change of Registration, and any other forms. Please refer to the list of important dates as noted in the Academic Schedule in the Keyano College Credit Calendar.

Assignments

DUE DATE	PROBLEM SET	TOPIC
Jan 20	Ex 10-3, 10-7, 10-9, 10-13	Property, Plant & Equipment and Intangibles
	Problem 10-6A, 10-13A	
Jan 27	Ex 11-1, 11-4, 11-9, 11-17	Current Liabilities
	Problem 11-5A	
Feb 3	Ex 12-5, 12-7 12-13, 12-15	Partnerships
	Problem 12-1A, 12.7A	
Feb 10	EA 13-2, 13-3, 13-8, 13-14	Organization and Operation of Corporations
	Problem 13-1A,13-3A	
Mar 9	Ex 14-2, 14-4, 14-6, 14-10	Corporate Reporting: Income, EPS & Retained Earnings
	Problem 14-5A,14-6A	
Mar 16	EX 15-3, 15-8, 15-12, 15-19	Bonds and Long-Term Notes Payable
	Problems 15-2A,15-4A	
Mar 23	Ex 16-2, 16-3, 16-7	Accounting for Debt and Share Investments
	Problem 16-2A, 16-5A	
Mar 30	Ex 17-3, 17-7	Reporting and Analyzing Cash Flows
	Problem 17-1A, 17-5A	
Apr 6	Ex 18-1, 18-3, 18-5	Analyzing Financial Statements
	Problem 18-2A,18-5A	

Assignments are due by **MIDNIGHT** on the date specified, unless arrangements have been made prior to that assignment's due date.

Performance Requirements

Student Attendance

Class attendance is useful for two reasons. First, class attendance maximizes students' learning experience. Second, attending class is a good way to keep informed of matters relating to the administration of the course (e.g., the timing of assignments and exams). Ultimately, you are responsible for your own learning and performance in this course.

It is the responsibility of each student to be prepared for all classes. Students who miss classes are responsible for the material covered in those classes and for ensuring that they are prepared for the next class, including the completion of any assignments and / or notes that may be due.

Academic Misconduct

Students are considered to be responsible adults and should adhere to principles of intellectual integrity. Intellectual dishonesty may take many forms, such as:

- Plagiarism or the submission of another person's work as one's 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
- Handing in the same unchanged work as submitted for another assignment
- 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 Student Code of Conduct section of the Keyano College 2015-2016 credit calendar. It is the responsibility of each student to be aware of the guidelines outlined in the Student Rights and Student Code of Conduct Policies.

Specialized Supports**Counselling and Disability Services**

Counselling Services provides a wide range of specialized counselling services to prospective and registered students, including personal, career and academic counselling.

SKILL Centre

The SKILL Centre is a learning space in the Clearwater Campus at Keyano College where students can gather to share ideas, collaborate on projects and get new perspectives on learning from our tutorial staff.

The SKILL Centre, through a variety of delivery methods, provides assistance in skill development to Keyano students. Assistance is provided by instructors, staff and student tutors. Individuals wishing to improve their mathematics, writing, grammar, study, or other skills, can take advantage of this unique service.

Authorization

This course outline has been reviewed and approved by the Program Chair.

Greg Chandler, Instructor

Gina Jackson, Chair

Date Authorized

Guy Harmer, Dean

Date Authorized