BUS 131B – 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 with a minimum mark of C-

Instructor  
Jose Areekadan  
S111A  
Jose.areekadan@keyano.ca

Office hours  
Monday, 5 - 5:50 PM  
Tuesday, 5 - 5:50 PM  
Wednesday, 2 – 2:50 PM and 5 - 5:50 PM  
Thursday, 5 - 5:50 PM

Hours of Instruction  
Monday  2:00 – 4:50 PM  S 110  
Wednesday  3:00 – 4:50 PM  S 105

Required Resources  
Fundamental Accounting Principles Volume II. Fourteenth Canadian Edition: Larson and Jensen; McGraw Hill Ryerson  
Texas Instruments BA II Plus calculator  
Note: these are the only calculators acceptable for use in the exams.

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

Evaluation  
Quizzes  15%  
Assignments  25%  
Midterm Exam  25%  
Final Exam  35%  
Total  100%

The minimum standard for passing this course is a grade of D (50%).  
Failure to achieve a weighted average of 50% on the exams will result in a failing grade (F).
This course is an equivalent for a course required for completion of the CGA program. A grade of C+ or more is required for this purpose.

This course is an equivalent for a course required to qualify for the CMA entrance exam. A grade of D or higher in this course and a GPA of 2.7 in all CMA prerequisites is required for this purpose.

_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.

**Performance Requirements**

**Student Attendance**

Class attendance is useful for two reasons. First, class attendance maximizes a student's 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

Penalties for academic offences range from a verbal reprimand to dismissal from the College, and in certain circumstances may involve legal action.

**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.

Proposed Schedule

TOPICS TO BE COVERED AND IMPORTANT DATES:

<table>
<thead>
<tr>
<th>Date</th>
<th>TOPIC</th>
<th>REQUIRED READING</th>
</tr>
</thead>
<tbody>
<tr>
<td>Jan 5-7</td>
<td>Introduction to course</td>
<td></td>
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<tr>
<td>Jan 12-14</td>
<td>Property, Plant and Equipment and Intangibles</td>
<td>Chapter 10</td>
</tr>
<tr>
<td>Jan 19-21</td>
<td>Current Liabilities</td>
<td>Chapter 11</td>
</tr>
<tr>
<td>Jan 26-28</td>
<td>Partnerships</td>
<td>Chapter 12</td>
</tr>
<tr>
<td>Feb 2-4</td>
<td>Corporations, Operation and Organization</td>
<td>Chapter 13</td>
</tr>
<tr>
<td>Feb 9-11</td>
<td>Review – Chapter 1-13, Comprehensive Problem</td>
<td>Chapter 10-13</td>
</tr>
<tr>
<td>Feb 16-18</td>
<td>Midterm</td>
<td>Chapter 10-13</td>
</tr>
<tr>
<td>Feb 23-27</td>
<td>Reading Week</td>
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</tr>
<tr>
<td>Mar 2-4</td>
<td>Corporate Reporting: Income, EPS and Retained Earnings</td>
<td>Chapter 14</td>
</tr>
<tr>
<td>Mar 9-11</td>
<td>Bonds and Long-term Notes Payable</td>
<td>Chapter 15</td>
</tr>
<tr>
<td>Mar 16-18</td>
<td>Accounting for Debt and Share Investments</td>
<td>Chapter 16</td>
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<tr>
<td>Mar 23-25</td>
<td>Reporting and Analyzing Cash Flows</td>
<td>Chapter 17</td>
</tr>
<tr>
<td>Mar 30-Apr 1</td>
<td>Analyzing Financial Statements</td>
<td>Chapter 18</td>
</tr>
<tr>
<td>Apr 6-8</td>
<td>Review</td>
<td>Chapter 10-18</td>
</tr>
<tr>
<td>Apr 13-15</td>
<td>Review – Practice Test</td>
<td>Chapter 10-18</td>
</tr>
<tr>
<td>Apr 19-28</td>
<td>Final</td>
<td>Chapter 10-18</td>
</tr>
</tbody>
</table>

NOTES:
- This proposed schedule may be subject to change to facilitate unforeseen time constraints and circumstances
### Assignments

<table>
<thead>
<tr>
<th>DUE DATE</th>
<th>PROBLEM SET</th>
<th>TOPIC</th>
<th>MARKS</th>
</tr>
</thead>
</table>
| Jan 19   | Ex 10-3, 10-7, 10-9, 10-13  
Problem 10-6A, 10-13A | Property, Plant & Equipment and Intangibles |       |
| Jan 26   | Ex 11-1, 11-4, 11-9, 11-17  
Problem 11-5A | Current Liabilities |       |
| Feb 2    | Ex 12-5, 12-7 12-13, 12-15  
Problem 12-1A, 12.7A | Partnerships |       |
| Feb 9    | EA 13-2, 13-3, 13-8, 13-14  
Problem 13-1A,13-3A | Organization and Operation of Corporations |       |
| Mar 9    | Ex 14-2, 14-4, 14-6, 14-10  
Problem 14-5A,14-6A | Corporate Reporting |       |
| Mar 16   | EX 15-3, 15-8, 15-12, 15-19  
Problems 15-2A,15-4A | Bonds and Long term Notes Payable |       |
| Mar 23   | Ex 16-2, 16-3, 16-7  
Problem 16-2A, 16-5A | Accounting for Debt and Share Investments |       |
| Mar 30   | EX 17-3, 17-7  
Problem 17-1A, 17-5A | Cash Flow |       |
| Apr 6    | EX 18-1, 18-3, 18-5  
Problem 18-2A,18-5A | Financial Statements |       |

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

Assignments will be accepted up to 7 days after the due date with a 20% penalty. Eight (8) days after the due date a mark of zero will be given for that assignments.

**All assignments must be delivered by June 17 at midnight.**

All assignments are to be handed in through electronic upload in moodle or In Connect.

Wherever appropriate, show your work. Marks will be given for the process, not for just the answer. It is important to show **ALL** your calculations.

Format and presentation count.

**ENGLISH, GRAMMAR AND NEATNESS ALWAYS COUNT!**
Authorization
This course outline has been reviewed and approved by the Program Chair.

Jose Areekadan, Instructor

Gina Langager, Chair

Guy Harmer, Dean

Signed copies to be delivered to:
Instructor
Registrar’s Office