

# **BUS131 E2 – Introductory Accounting II**

3 credits, 4 hours per week

# **Instructor**

Sergii Melnikov sergii.melnikov@keyano.ca

# **Office Hours:**

contact by email sergii.melnikov@keyano.ca

# **Delivery Method(s):**

In-person – offered in person (face-to-face) on campus.

#### **Hours of Instruction & Location**

Day	Time	Location (e.g., Room#/Moodle)
Monday	6:00 pm – 7:50 pm	classroom CC#224
Wednesday	6:00 pm – 7:50 pm	classroom CC#224

# **Required Resources**

**(1) Fundamental Accounting Principles Volume II**, Kermit D. Larson, & Tilly Jensen, <u>Seventeenth Canadian Edition</u>, ISBN 9781260881332.

# (2) Texas BA II Plus Financial Calculator

## Other supplies

- Access to notebook/PC (Bring Your Own Device approach)
- Access to McGraw-Hill Connect.



# **Assessment Details and Dates**

Assessment	Weighting	Course Learning Outcome
1	In Class Participation / Attendance	10
2	Assignments – Smart Book	15
3	Assignments - Quiz	15
4	Mid-term Exam 1 and 2 *	20/20
5	Final Exam *	20
Total		100

<sup>\*</sup>All exams will be administered in-person during the scheduled class session. The minimum standard for passing this course is a grade of D (50%).

See the credit calendar for more information.



# **Proposed Course Schedule**

BUS131/LECT/E2-2024/FALL/01 – Introductory Accounting I												
Schedule				McGraw-Hill Connect, points				Homework Timeline				
FAL20 24		6:00 pm to ), CC#224	pm to 7	day (6:00 :50 pm), #224	Chapter	Atten- dance	SmartBo ok: Reading + Question s	Questio n Bank: Exercis es	Questio n Bank: mid- term exam	Questio n Bank: final exam	Open	Close
Week 1	26-Aug- 24		28-Aug- 24	Class 1: Orientati on	Orientation: Moodle, MGH, etc.	10.00	_	-	-	_		
Week 2	02-Sep- 24	No class - Stat Holiday	04-Sep- 24	Class 2: Review A I	1 - 4 Accounting in Business, Accounting Cycle	-	_	_	_	_		
Week 3	09-Sep- 24	Class 3: Chapter 9	11-Sep- 24	Class 4: Chapter 9	9. Property, Plant, and Equipment and Intengibles	-	1.00	1.00	_	_	2024-09- 11 19:00	2024- 09-17 23:30
Week 4	16-Sep- 24	Class 5: Chapter 10	18-Sep- 24	Class 6: Chapter 10	10. Current Liabilities	-	2.00	2.00	_	_	2024-09- 18 19:00	2024- 09-24 23:30
Week 5	23-Sep- 24	Class 7: Chapter 11	25-Sep- 24	Class 8: Chapter 11	11. Partnerships	_	2.00	2.00	20.00	_	2024-09- 25 19:00	2024- 10-01 23:30
Week 6	30-Sep- 24	Class 9: Review 9- 11	02-Oct- 24	Class 10: Mid- term Exam 1	Ch. 9-11	-	-	-	_	-	2024-10- 02 18:00	2024- 10-02 19:50
Week 7	07-Oct- 24	Class 11: Chapter 12	09-Oct- 24	Class 12: Chapter 12	12. Organization and Operations of Corporations	_	1.00	1.00	_	_	2024-10- 09 19:00	2024- 10-15 23:30
Week 8	14-Oct- 24	No class - Stat Holiday	16-Oct- 24	Class 14: Chapter 13	13. Corporate reporting: Profit, Earning per Share	-	2.00	2.00	_	_	2024-10- 16 19:00	2024- 10-22 23:30
Week 9	21-Oct- 24	Class 15: Chapter 14	23-Oct- 24	Class 16: Chapter 14	14. Bonds and Long- Term Notes Payable	-	1.00	1.00	_	_	2024-10- 23 19:00	2024- 10-29 23:30
Week 10	28-Oct- 24	Class 17: Review 12-14	30-Oct- 24	Class 18: Mid- term Exam 2	Ch. 12-14	_	_	_	20.00	_	2024-10- 30 18:00	2024- 10-30 19:50
Week 11	04-Nov- 24	Class 19: Chapter 15	06-Nov- 24	Class 20: Chapter 15	15. Accounting for Debt and Share Investment	-	2.00	2.00	_	_	2024-11- 06 19:00	2024- 11-12 23:30
Week 12	11-Nov- 24	No class - Stat Holiday	13-Nov- 24	No class - Reading W		-		_	_	_		
Week 13	18-Nov- 24	Class 21: Chapter 16	20-Nov- 24	Class 22: Chapter 16	16. Reporting and Analyzing Cash Flows	-	2.00	2.00	_	_	2024-11- 20 19:00	2024- 11-26 23:30
Week 14	25-Nov- 24	Class 23: Chapter 17	27-Nov- 24	Class 24: Chapter 17	17. Analyzing Financial Statements	-	2.00	2.00	_	_	2024-11- 27 19:00	2024- 12-03 23:30
Week 15	TBA	Final Exam	04-Dec- 24	.,	Ch. 15 - 17	_	-	-	_	20.00	2, 10.00	20.00

10.00 15.00 15.00 40.00 20.00



#### **Please Note:**

- The date and time allotted to each topic are subject to change.
- Students will have access to their Moodle course shells for 15 days following completion of their course.
- Every effort has been made to ensure that the information in this course syllabus is accurate at the time of publication. Keyano College reserves the right to change the course syllabus content if it becomes necessary so that course content remains relevant. Any changes to the course syllabus during the semester will be communicated to students in writing by the instructor in a timely manner. A revised course syllabus will be posted to the LMS.



# **Keyano 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 <u>Withdrawal/Drop Form</u>. All forms are available on the <u>College website</u>. Please refer to the important dates listed in the Academic Schedule in the <u>Keyano College credit calendar</u> and/or on the <u>College website</u>. It is the responsibility of each student to be aware of the guidelines outlined in the <u>Student and Academic Policies</u>.

#### **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.

#### **Course Evaluation**

Midterm exams and term work is to be completed at the time/date indicated in your course syllabus. It is the expectation of the College that students make every reasonable effort to complete all course evaluation, including, quizzes, midterms, and exams, as scheduled. In the event of an emergency, rescheduling of exams and/or extensions are only provided at the discretion of the course instructor. Students should contact the instructor as soon as they are able, to notify them of missing an evaluative component. Instructors will use discretion in deciding whether circumstances justify granting a reschedule and/or extension.

Regular term quizzes, midterms, and exams are not eligible for deferral and/or date extension accommodations. Students with accommodations, please refer to Accessibility Services.

Final Exams are subject to deferral processes, please refer to the current <u>Keyano College Credit</u> Calendar.

#### **Academic Integrity & Misconduct**

Academic integrity requires commitment to the values of honesty, trust, fairness, respect, and responsibility. It is expected that students at Keyano College will adhere to these ethical values in all activities related to learning, teaching, research, and service. Any action that contravenes this standard, including misrepresentation, falsification, or deception, undermines the intention and worth of scholarly work and violates the fundamental academic rights of members of our community.

Academic 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),
- Using Artificial Intelligence (AI) to complete coursework (without instructor approval),



- 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.

In all academic work, the ideas and contributions of others must be appropriately acknowledged and work that is presented as original must be, in fact, original. Using an Al-content generator (such as ChatGPT) to complete coursework without proper attribution or authorization is a form of academic dishonesty. If you are unsure about whether something may be plagiarism or academic dishonesty, please contact your instructor to discuss the issue.

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 & Academic Policies* section of the <u>Keyano College credit calendar</u>. It is the responsibility of each student to be aware of the guidelines outlined in the Student Rights, Academic Integrity, and Non-Academic Misconduct Policies.

To ensure your understanding of plagiarism and academic integrity, you are required to complete the online <u>Understanding Academic Integrity tutorial (https://keyano.libwizard.com/f/academic-integrity-tutorial)</u> and submit the certificate of completion to your instructor(s).

#### **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 outline, course syllabus and course resources on Keyano's learning management system: Moodle (iLearn). Login in using your <a href="Keyano username and password">Keyano College operates in a Windows-based environment and having access to the correct tools for online learning is essential.</a>



#### **Computer System Requirements**

Keyano College software are Windows based.

# Minimum Requirements and Recommended Upgrades for Windows (preferred system) and Apple devices

These minimum standards are required for a Windows computer/laptop (OS 10 or 11) and a MacIntosh (OS 10.14 or above).

- 1. Windows 10 Operating System or above.
- 2. 4GB of RAM. Recommended upgrade to 8GB of RAM.
- 3. 10GB+ available hard drive storage space. Note installing Microsoft Office 365 requires 3GB of available hard drive space.
  - a. Install the Microsoft Office 365 suite (~3GB) \*
- 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.
- 5. Windows has built-in anti-virus/malware software. It is essential to install system updates to keep your device secured regularly.

\*Microsoft Office 365 is free to Keyano students.

Tablets, iPads, and Chromebooks are **not** recommended: They may not be compatible with your programs such as lockdown browsers used for assessments and/or Microsoft Office 365.

#### **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 <a href="Academic Integrity Policy">Academic Integrity Policy</a> 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 <a href="mailto:its.helpdesk@keyano.ca">its.helpdesk@keyano.ca</a> or calling 780-791-4965.

#### **Specialized Supports**



Keyano College 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 register to discuss their current learning barriers and possible accommodations. Students are required to request accommodations for each term. 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 to ensure timely implementation. For accessibility supports, adaptive technology, learning strategies and disability-based funding, please register with Accessibility Services by emailing <a href="mailto:wellness/">wellness/</a>, or scanning this gr code below.



**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 finding 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 <a href="wellness.services@keyano.ca">wellness.services@keyano.ca</a>, or visiting <a href="www.wellnessxp.net/wellness/">www.wellnessxp.net/wellness/</a>, or scanning this qr code below.



The **Library** provides students with research, information, and educational technology services and spaces as they engage in their studies. The Library is located at CC-166 or <a href="www.keyano.ca/library.">www.keyano.ca/library.</a>
Library staff are available to help students online and in person throughout the semester. Librarians offer individual and small group consultations booked using the online <a href="Book A Librarian calendar">Book A Librarian calendar</a>. 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 <a href="Subject Guides">Subject Guides</a>. To start your research and access citation guides (APA, MLA, Chicago, or IEEE), visit the <a href="Research Help page">Research Help page</a>. The library's collections (including print and online materials) are searchable using <a href="EDS">EDS</a> (EBSCO Discovery Service) on <a href="www.keyano.ca/library/find">www.keyano.ca/library/find</a>. 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 <a href="Loanable Technology webpage">Loanable Technology webpage</a>. For a detailed list of library resources and services, go to <a href="www.keyano.ca/library">www.keyano.ca/library</a>. For all inquiries, please email <a href="mailto:askthelibrary@keyano.ca">askthelibrary@keyano.ca</a> or <a href="mailto:chat with us online">chat with us online</a>.

The **Academic Success Centre (ASC)** 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 Business, Mathematics, Science, English, Humanities, Power Engineering, Upgrading/College Prep, and more. Peer Tutors are available to provide peer academic support to students in all college programs, such as Nursing, Business, Education, Environmental



Science, among others. Students are encouraged to visit the Academic Success Centre at CC-119 to discuss strategies for academic success. Specialists in the Academic Success Centre also work with students to develop academic success plans, time management skills, study strategies, and homework plans. For additional information, please email <a href="mailto:Academic.Success@keyano.ca">Academic.Success@keyano.ca</a>

**Work Integrated Learning (WIL)** is located in the ASC in CC-119. Career Services WIL staff assist students with their program-related WIL and co-op placements, provide resume advice, and support with using the GradLeaders platform. Additionally, they coordinate several career fairs for students throughout the academic year and host coop and resume workshops for students. Students can reach WIL by emailing: WIL@keyano.ca or by visiting them in person.

Course Syllabus Template Version 1.0

Every effort has been made to ensure that the information in this course syllabus is accurate at the time of publication. Keyano College reserves the right to change the course syllabus content if it becomes necessary so that course content remains relevant. Any changes to the course syllabus during the semester will be communicated to students in writing by the instructor in a timely manner. A revised course syllabus will be posted to the LMS.



Signatures & Date		
Name of Instructor: Sergii M	elnikov	
Instructor Signature:		-
Date:		
Name of Course Lead:		
Course Lead Signature:		
Date:		
Name of Chairperson/Progra	am Manager: Nermin Zukic	
Chairperson/Program Manag	ger Signature:	
Date:		