

BUS 131, Introductory Accounting II

3 credits, 4 hours lecture

Course Description

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.

Pre and Co-requisites

BUS 130

Course Learning Outcomes (CLOs)

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

CLO1 Prepare financial statements.

CLO2 Use accounting practices and accounting principles as a basis for sound business decisions.

CLO3 Analyze business transactions and prepare journal entries to record typical business transactions.

Evaluation

Assessment Type	Percentage
Assignments	10%
In Class Participation Assessments	10%
Quizzes	20%
Term Test 1 and Term Test 2	40%
Final Exams	20%
Total	100%

Course Completion Requirements

Minimum passing mark of 50% or D is required.

Grading Scale

4.0 Grade Scale	Alpha Grade	Percentage Grade
4.0	A+	93-100
4.0	A	85-92.9
3.7	A-	80-84.9
3.3	B+	77-79.9
3.0	B	74-76.9
2.7	B-	70-73.9
2.3	C+	67-69.9
2.0	C	64-66.9
1.7	C-	60-63.9
1.3	D+	55-59.9
1.0	*D	50-54.9
0.0	F	0-49.9

Land Acknowledgement

We respectfully acknowledge that Keyano College is on Treaty No. 8 Territory, the ancestral and traditional territory of the Cree, Dene, and Métis people.

Review Date: March 4, 2024

Every effort has been made to ensure that information in this course outline is accurate at the time of publication. Keyano College reserves the right to change courses if it becomes necessary so that course content remains relevant. In such cases, the instructor will give the students clear and timely notice of the changes.

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