

## BUS 230A, Intermediate Financial Accounting I

3 credits, 4 hours

### Instructor

Greg Chandler

S111C

780-715-3918

[greg.chandler@keyano.ca](mailto:greg.chandler@keyano.ca)

### Office Hours

Tuesday, Thursday 16:00 – 16:50

Wednesday 11:00 – 11:50

### Delivery Method:

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

### Hours of Instruction & Location

Day	Time	Location
Wednesday and Friday	9:00 – 9:50	CC224

### Required Resources

**Intermediate Accounting Volume 1**, Thomas H. Beechy, Joan E. Davison Conrod, Elizabeth J. Farrell, Ingrid McLeod-Dick, Romi-Lee Sevel, Kayla Tomulka, Eighth Edition, ISBN 9781260881233

**Access to McGraw-Hill Connect** for this textbook is required for the course.

Recommended calculator: Texas Instruments BAII Plus

### Assessment Details and Dates

Assessment	Weighting	Course Learning Outcome
Chapter Quizzes	15% in total	CLO1 – CL03
Chapter Assignments, Activities, etc.	40% in total	CLO1 – CL03
Mid-term Exams	45% in total	CLO1 – CL03
Total	100%	

### Proposed Course Schedule

Week & mode of delivery	Topic(s), Activities, Readings	Graded Assessments (%)	Tentative Due Dates
<b>Week 1</b> Aug 28 - Sep 1	Chapter 1: The Framework for Financial Reporting	Includes Chapter Pre-Class Activity, Homework Assignment; see Moodle and McGraw-Hill Connect	See Moodle and McGraw-Hill Connect
<b>Week 2</b> Sep 2 - Sep 8	Chapter 2: Accounting Judgements	Includes Chapter Pre-Class Activity, Homework Assignment; see Moodle and McGraw-Hill Connect	See Moodle and McGraw-Hill Connect
<b>Week 3</b> Sep 9 - Sep 15	Chapter 3: Statements of Income and Comprehensive Income	Includes Chapter Pre-Class Activity, Homework Assignment, Quiz; see Moodle and McGraw-Hill Connect	See Moodle and McGraw-Hill Connect
<b>Week 4</b> Sep 16 - Sep 22	Chapter 4: Statements of Financial Position and Changes in Equity; Disclosure Notes	Includes Chapter Pre-Class Activity, Homework Assignment, Quiz; see Moodle and McGraw-Hill Connect	See Moodle and McGraw-Hill Connect
<b>Week 5</b> Sep 23 - Sep 29	Chapter 5: The Statement of Cash Flows	Includes Chapter Pre-Class Activity, Homework Assignment, Quiz; see Moodle and McGraw-Hill Connect	See Moodle and McGraw-Hill Connect
<b>Week 6</b> Sep 30 - Oct 6	<b>Exam 1 (Chapters 1- 4)</b>	<b>15%</b>	Friday October 4
<b>Week 7</b> Oct 7 - Oct 13	Chapter 6: Revenue Recognition	Includes Chapter Pre-Class Activity, Homework Assignment, Quiz; see Moodle and McGraw-Hill Connect	See Moodle and McGraw-Hill Connect

<b>Week 8</b> Oct 14 - Oct 20	Chapter 7: Financial Assets: Cash and Receivables	Includes Chapter Pre-Class Activity, Homework Assignment, Quiz; see Moodle and McGraw-Hill Connect	See Moodle and McGraw-Hill Connect
<b>Week 9</b> Oct 21 - Oct 27	Chapter 8: Cost-based Inventories and Cost of Sales	Includes Chapter Pre-Class Activity, Homework Assignment, Quiz; see Moodle and McGraw-Hill Connect	See Moodle and McGraw-Hill Connect
<b>Week 10</b> Oct 28 – Nov 3	Chapter 9: Long-lived Assets Chapter 10: Depreciation, Amortization, and Impairment	Includes Chapter Pre-Class Activity, Homework Assignment, Quiz; see Moodle and McGraw-Hill Connect	See Moodle and McGraw-Hill Connect
<b>Week 11</b> Nov 4 – Nov 10	<b>Exam 2 (Chapters 5 – 8)</b>	<b>15%</b>	Friday November 8
<b>Week 12</b> Nov 11 – Nov 17	Remembrance Day & Reading Days No classes		See Moodle and McGraw-Hill Connect
<b>Week 13</b> Nov 18 – Nov 24	Chapter 11: Financial Instruments – Investments in Bonds and Equity Securities	Includes Chapter Pre-Class Activity, Homework Assignment, Quiz; see Moodle and McGraw-Hill Connect	See Moodle and McGraw-Hill Connect
<b>Week 14</b> Nov 25 – Dec 1	<b>Exam 3 (Chapters 9 – 11)</b>	<b>15%</b>	Friday November 29
<b>Week 15</b> Dec 2 – Dec 3	No Wednesday or Friday classes for the College		

**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.
- A minimum GPA of 1.7 or higher is required for students to remain in good academic standing and progress to the next semester, unless otherwise indicated for a specific program.

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

### 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 [Keyano College Credit 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 AI-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 [Keyano College credit calendar](#). 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 [Understanding Academic Integrity tutorial \(https://keyano.libwizard.com/f/academic-integrity-tutorial\)](https://keyano.libwizard.com/f/academic-integrity-tutorial) 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 [Keyano username and password](#). Keyano College operates in a Windows-based environment and having access to the correct tools for online learning is essential.

## 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 [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

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 [wellness.services@keyano.ca](mailto:wellness.services@keyano.ca), or visiting [www.wellnessxp.net/wellness/](http://www.wellnessxp.net/wellness/), or scanning this qr 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 [wellness.services@keyano.ca](mailto:wellness.services@keyano.ca), or visiting [www.wellnessxp.net/wellness/](http://www.wellnessxp.net/wellness/), 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 [www.keyano.ca/library](http://www.keyano.ca/library). 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 [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 [EDS \(EBSCO Discovery Service\)](#) on [www.keyano.ca/library/find](http://www.keyano.ca/library/find). 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 (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 [Academic.Success@keyano.ca](mailto:Academic.Success@keyano.ca)

**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](mailto:WIL@keyano.ca) or by visiting them in person.

Course Syllabus Template Version 1.0

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**Signatures & Date**

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**Name of Instructor:** Greg Chandler

**Instructor Signature:** *Greg Chandler*

**Date:** 9/13/24

**Name of Course Lead:**

**Course Lead Signature:** \_\_\_\_\_

**Date:**

**Name of Chairperson/Program Manager:**

**Chairperson/Program Manager Signature:** \_\_\_\_\_

**Date:**