




Business Administration

Course Number:	BUAD 359
Course Title:	ACCOUNTING THEORY
Credits:	3
Calendar Description:	This course emphasizes theory relevant to financial accounting and reporting. It examines research on the role of financial reporting in capital markets and develops a conceptual framework to evaluate accounting standards.
Semester and Year:	Winter 2018
Prerequisite(s):	BUAD 363 or 364
Corequisite(s):	No
Prerequisite to:	No
Final Exam:	Yes
Hours per week:	3
Graduation Requirement:	Elective – BBA, Accounting option
Substitutable Courses:	No
Transfer Credit:	CPA
Special Notes:	Students with credit for BUAD 368 will require permission from the department before taking this course.
Originally Developed:	April 2007
EDCO Approval:	May 2016
Chair's Approval:	

Professors

Mary Ann Knoll
Course Captain

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SKILLS ACROSS THE BUSINESS CURRICULUM

The Okanagan School of Business promotes core skills across the curriculum. These skills include reading, written and oral communications, computers, small business, and academic standards of ethics, honesty and integrity.

STUDENT CONDUCT AND ACADEMIC HONESTY