



# Business Administration

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| Course Number:          | <b>BUAD 264</b>  |
| Course Title:           | <b>MANAGEMENT ACCOUNTING</b>   |
| Credits:                | 3  |
| Calendar Description:   | This course refines and extends the range of financial models developed in BUAD 111 with changes from the past to the future. The budget replaces the balance sheet, performance and analysis replaces the income statement and the cash flow forecast replaces the cash flow statement. Break-even analysis, and make-or-buy, pricing and capital investment decisions are studied. <i>(also offered by Distance Education)</i> |
| Semester and Year:      | <b>Fall 2020</b>   |
| Prerequisite(s):        | BUAD 111, BUAD 128 and MATH 114<br>or<br>BUAD 111 and admission to any Business Administration Post-Baccalaureate Diploma  |
| Corequisite(s):         | No   |
| Prerequisite to:        | BUAD 305, 340, 360, 365, 382, 461  |
| Corequisite to:         | BUAD 272, 293  |
| Final Exam:             | Yes  |
| Hours per week:         | 3  |
| Graduation Requirement: | BBA and Diploma - Required   |
| Substitutable Courses:  | No   |
| Transfer Credit:        | CPA, CIB, PMAC credit  |
| Special Notes:          |  |
| Originally Developed:   | 1978   |
| EDCO Approval:          | May 2017   |
| Chair's Approval:       |  |





**Course Schedule**

| Date            | Topic  | Textbook |
|-----------------|--|----------|
| 2020<br>Week of | Wednesday, September 9 First Day of Classes<br>Monday, October 12 Thanksgiving (no classes)<br>Wednesday, November 11 Remembrance Day (no classes)<br>Monday, December |          |

## **SKILLS ACROSS THE BUSINESS CURRICULUM**

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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**

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### **What is the Disruption of Instructional Activities?**

At Okanagan College (OC), disruption of instructional activities includes student “conduct which interferes with examinations, lectures, seminars, tutorials, group meetings, other related activities, and with students using the study facilities of OC”, as well as conduct that leads to property damage, assault, discrimination, harassment and fraud. Penalties for disruption of instructional activities include a range of sanctions from a warning and/or a failing grade on an assignment, examination or course to suspension from OC.

### **What is Cheating?**