

# COURSE SYLLABUS



COURSE TITLE:	Acct 111
CLASS SECTION:	002
TERM:	Winter 2023
COURSE CREDITS:	3
DELIVERY METHOD(S):	Face to Face – 14 weeks – <b>CBA 286 M/W 12:30-2:20</b>

Camosun College campuses are located on the traditional territories of the Lək̓ʷəŋən and W̱SÁNEĆ peoples. We acknowledge their welcome and graciousness to the students who seek knowledge here. Learn more about Camosun's [Territorial Acknowledgement](#).

For COVID-19 information please visit <https://camosun.ca/about/covid-19-updates>

---

*Camosun College requires mandatory attendance for the first class meeting of each course. If you do not attend, and do not provide your instructor with a reasonable explanation in advance, you will be removed from the course and the space offered to the next waitlisted student.*

## INSTRUCTOR DETAILS

---

NAME: Andrew Dean  
EMAIL: [deana@camosun.bc.ca](mailto:deana@camosun.bc.ca)  
OFFICE: CBA 261  
HOURS: Please see schedule on office door

*As your course instructor, I endeavour to provide an inclusive learning environment. However, if you experience barriers to learning in this course, do not hesitate to discuss them with me. Camosun College is committed to identifying and removing institutional and social barriers that prevent access and impede success.*

## CALENDAR DESCRIPTION

---

Preparation of cash flow statements and analysis of financial statements for sole proprietorships, partnerships and corporations. In depth study of accounting principles, cash, receivables, inventories, capital assets, current and long-term liabilities and investments and shareholders equity. Completion of a computerized bookkeeping practice set.

### PREREQUISITES:

- C in ACCT 110

## COURSE LEARNING OUTCOMES / OBJECTIVES

---

General: The course includes the preparation of cash flow statements and analysis of financial statements for sole proprietorships, partnerships and corporations. The course also covers an in-depth study of accounting

principles, cash, receivables, inventories, capital assets, current and long-term liabilities, investments, and shareholders' equity. Students will complete a computerized deliverable in Excel.

After successful completion of Acct 111, students will be able:

- Prepare and analyze financial statements including cash flow statements for sole proprietorships, partnerships and corporations.
- Account for inventory transactions, using FIFO, and Weighted Average cost flow assumptions.
- Account for shareholder's equity and share transactions.
- Calculate Earnings per Share.
- Account for long-term liability transactions, using both the straight-line and the effective interest method to calculate interest expense.
- Account for basic short-term, and long-term investment transactions.

#### REQUIRED MATERIALS & RECOMMENDED PREPARATION / INFORMATION

---

- (a) Textbook: Accounting Principles Volume 2 Eighth Canadian Edition. Weygandt, Kieso, Kimmel, Trenholm, Warren, Novak, Wiley, 2016

NOT REQUIRED: WileyPlus is not required

- (b) A calculator is required for each class and tests. (Non-programmable – Recommend the BA2+)
- (c) Please note that the midterm and final **exams will be written face-to-face**. Quizzes and assignments will be submitted online using the D2L Platform.

#### COURSE SCHEDULE, TOPICS, AND ASSOCIATED PREPARATION / ACTIVITY / EVALUATION

---

The following schedule and course components are subject to change with reasonable advance notice, as deemed appropriate by the instructor.

Week	Dates	Topic	Assigned Readings	Activities/Discussion Due Dates
1	Jan9 & Jan11	Unit 1: Intro & Partnerships	Ch12	
2	Jan16 & Jan18	Unit 1: Intro & Partnerships Unit 2: Corporations	Ch12 Ch13&14	
3	Jan23 & Jan25	Unit 2: Corporations	Ch13&14	
4	Jan30 & Feb1	Unit 3: Long Term Liabilities	Ch15	
5	Feb6 & Feb8	Unit 3: Long Term Liabilities	Ch15	Quizzes 1, 2, 3 Due <b>Feb 10 11:00pm</b> 2 attempts per quiz <b>NO EXTENSIONS</b> Solutions released <b>Feb 11</b>
6	Feb13 7 Feb15	<b>Midterm Exam</b> - Content is cumulative to date - Exam held <u>face-to-face</u> during our regularly scheduled class time - No lecture held after exam - Closed book		<b>Midterm Exam Feb 13</b>  Backup Midterm Date: Please save <b>Feb 15</b> for an alternate midterm date should there be any need to defer our midterm.
7	Feb20 & Feb22	<b>No class this week for reading break</b>		
8	Feb27 & Mar 8	Unit 4: Investing	Ch16	
9	Mar6 & Mar8	Unit 4: Investing	Ch16	
10	Mar13 & Mar15	Unit 5: Cash Flow Statements	Ch17	
11	Mar20 & Mar22	Unit 5: Cash Flow Statements	Ch 17	
12	Mar27 & Mar29	Unit 6: Inventory	Ch5&6 PDF	Assignment Due <b>Mar 29 11:00pm</b>
13	Apr3 & Apr5	Unit 6: Inventory Unit 7: Financial Statement Analysis	Ch5&6 PDF Ch18	
14	Apr10 & Apr12	Unit 7: Financial Statement Analysis Unit 7.5: Conceptual Framework Exam Preparation if Time Allows	Ch18 Ch 11	Quizzes 4, 5, 6 & 7 Due <b>Apr 15 11:00pm</b> 2 attempts per quiz <b>NO EXTENSIONS</b> Solutions released <b>Apr 16</b>
Exam Week	Apr17 to Apr25	<b>Final Exam</b> - Date and time <b>TBA</b> - Content is cumulative to date - Exam held <u>Face-to-Face</u>		<b>Final Exam</b>

Students registered with the Centre for Accessible Learning (CAL) who complete quizzes, tests, and exams with academic accommodations have booking procedures and deadlines with CAL where advanced noticed is required. Deadlines can be reviewed on the [CAL exams page](http://camosun.ca/services/accessible-learning/exams.html). <http://camosun.ca/services/accessible-learning/exams.html>

## EVALUATION OF LEARNING

---

DESCRIPTION	WEIGHTING
D2L Quizzes	21%
Assignment	4%
Midterm Exam	30%
Final Exam	45%
	<b>TOTAL</b>
	100%

If you have a concern about a grade you have received for an evaluation, please come and see me as soon as possible. Refer to the [Grade Review and Appeals](http://camosun.ca/about/policies/education-academic/e-1-programming-and-instruction/e-1.14.pdf) policy for more information. <http://camosun.ca/about/policies/education-academic/e-1-programming-and-instruction/e-1.14.pdf>

## COURSE GUIDELINES & EXPECTATIONS

---

The evening version of Camosun courses are shorter in duration than the daytime classes. Because of this, evening classes are comprised of both synchronous and asynchronous content to compensate for the reduced time spent in class. The synchronous content includes two hours and fifty minutes of instruction per week and fifty minutes of asynchronous material. Students are therefore expected to access the asynchronously resources that are made available on the course D2L site and through the recommendations of the instructor to ensure that equivalent material is covered between the evening and day sections of this class.

## SCHOOL OR DEPARTMENTAL INFORMATION

---

Grading System. Standard grading system (GPA). See Camosun College (2019) Grading from: <http://camosun.ca/about/policies/education-academic/e-1-programming-and-instruction/e-1.5.pdf>

Percentage	Grade	Description	Grade Point Equivalency
90-100	A+		9
85-89	A		8
80-84	A-		7
77-79	B+		6
73-76	B		5
70-72	B-		4
65-69	C+		3
60-64	C		2

50-59	D	Minimum level of achievement for which credit is granted; a course with a “D” grade cannot be used as a prerequisite.	1
0-49	F	Minimum level has not been achieved.	0

## STUDENT RESPONSIBILITY

---

Enrolment at Camosun assumes that the student will become a responsible member of the College community. As such, each student will display a positive work ethic, assist in the preservation of College property, and assume responsibility for their education by researching academic requirements and policies; demonstrating courtesy and respect toward others; and respecting expectations concerning attendance, assignments, deadlines, and appointments.

## SUPPORTS AND SERVICES FOR STUDENTS

---

Camosun College offers a number of services to help you succeed in and out of the classroom. For a detailed overview of the supports and services visit <http://camosun.ca/students/>.

Support Service	Website
Academic Advising	<a href="http://camosun.ca/advising">http://camosun.ca/advising</a>
Accessible Learning	<a href="http://camosun.ca/accessible-learning">http://camosun.ca/accessible-learning</a>
Counselling	<a href="http://camosun.ca/counselling">http://camosun.ca/counselling</a>
Career Services	<a href="http://camosun.ca/coop">http://camosun.ca/coop</a>
Financial Aid and Awards	<a href="http://camosun.ca/financialaid">http://camosun.ca/financialaid</a>
Help Centres (Math/English/Science)	<a href="http://camosun.ca/help-centres">http://camosun.ca/help-centres</a>
Indigenous Student Support	<a href="http://camosun.ca/indigenous">http://camosun.ca/indigenous</a>
International Student Support	<a href="http://camosun.ca/international/">http://camosun.ca/international/</a>
Learning Skills	<a href="http://camosun.ca/learningskills">http://camosun.ca/learningskills</a>
Library	<a href="http://camosun.ca/services/library/">http://camosun.ca/services/library/</a>
Office of Student Support	<a href="http://camosun.ca/oss">http://camosun.ca/oss</a>
Ombudsperson	<a href="http://camosun.ca/ombuds">http://camosun.ca/ombuds</a>
Registration	<a href="http://camosun.ca/registration">http://camosun.ca/registration</a>
Technology Support	<a href="http://camosun.ca/its">http://camosun.ca/its</a>
Writing Centre	<a href="http://camosun.ca/writing-centre">http://camosun.ca/writing-centre</a>

If you have a mental health concern, please contact Counselling to arrange an appointment as soon as possible. Counselling sessions are available at both campuses during business hours. If you need urgent support after-hours, please contact the Vancouver Island Crisis Line at 1-888-494-3888 or call 911.

## COLLEGE-WIDE POLICIES, PROCEDURES, REQUIREMENTS, AND STANDARDS

---

### Academic Accommodations for Students with Disabilities

The College is committed to providing appropriate and reasonable academic accommodations to students with disabilities (i.e. physical, depression, learning, etc). If you have a disability, the [Centre for Accessible Learning](#) (CAL) can help you document your needs, and where disability-related barriers to access in your courses exist, create an accommodation plan. By making a plan through CAL, you can ensure you have the appropriate academic accommodations you need without disclosing your diagnosis or condition to course instructors. Please visit the CAL website for contacts and to learn how to get started:

<http://camosun.ca/services/accessible-learning/>

### Academic Integrity

Please visit <http://camosun.ca/about/policies/education-academic/e-1-programming-and-instruction/e-1.13.pdf> for policy regarding academic expectations and details for addressing and resolving matters of academic misconduct.

### Academic Progress

Please visit <http://camosun.ca/about/policies/education-academic/e-1-programming-and-instruction/e-1.1.pdf> for further details on how Camosun College monitors students' academic progress and what steps can be taken if a student is at risk of not meeting the College's academic progress standards.

### Course Withdrawals Policy

Please visit <http://camosun.ca/about/policies/education-academic/e-2-student-services-and-support/e-2.2.pdf> for further details about course withdrawals. For deadline for fees, course drop dates, and tuition refund, please visit <http://camosun.ca/learn/fees/#deadlines>.

### Grading Policy

Please visit <http://camosun.ca/about/policies/education-academic/e-1-programming-and-instruction/e-1.5.pdf> for further details about grading.

### Grade Review and Appeals

Please visit <http://camosun.ca/about/policies/education-academic/e-1-programming-and-instruction/e-1.14.pdf> for policy relating to requests for review and appeal of grades.

### Mandatory Attendance for First Class Meeting of Each Course

Camosun College requires mandatory attendance for the first class meeting of each course. If you do not attend, and do not provide your instructor with a reasonable reason in advance, you will be removed from the course and the space offered to the next waitlisted student. For more information, please see the "Attendance" section under "Registration Policies and Procedures"

(<http://camosun.ca/learn/calendar/current/procedures.html>) and the Grading Policy at <http://camosun.ca/about/policies/education-academic/e-1-programming-and-instruction/e-1.5.pdf>.

### Medical / Compassionate Withdrawals

Students who are incapacitated and unable to complete or succeed in their studies by virtue of serious and demonstrated exceptional circumstances may be eligible for a medical/compassionate withdrawal. Please visit <http://camosun.ca/about/policies/education-academic/e-2-student-services-and-support/e-2.8.pdf> to learn more about the process involved in a medical/compassionate withdrawal.

### Sexual Violence and Misconduct

Camosun is committed to creating a campus culture of safety, respect, and consent. Camosun's Office of Student Support is responsible for offering support to students impacted by sexual violence. Regardless of when or where the sexual violence or misconduct occurred, students can access support at Camosun. The Office of Student Support will make sure students have a safe and private place to talk and will help them understand what supports are available and their options for next steps. The Office of Student Support respects a student's right to choose what is right for them. For more information see Camosun's Sexualized Violence and Misconduct Policy: <http://camosun.ca/about/policies/education-academic/e-2-student-services-and-support/e-2.9.pdf> and [camosun.ca/sexual-violence](http://camosun.ca/sexual-violence). To contact the Office of Student Support: [oss@camosun.ca](mailto:oss@camosun.ca) or by phone: 250-370-3046 or 250-3703841

### Student Misconduct (Non-Academic)

Camosun College is committed to building the academic competency of all students, seeks to empower students to become agents of their own learning, and promotes academic belonging for everyone. Camosun also expects that all students to conduct themselves in a manner that contributes to a positive, supportive, and safe learning environment. Please review Camosun College's Student Misconduct Policy at <http://camosun.ca/about/policies/education-academic/e-2-student-services-and-support/e-2.5.pdf> to understand the College's expectations of academic integrity and student behavioural conduct.

**Changes to this Syllabus:** Every effort has been made to ensure that information in this syllabus is accurate at the time of publication. The 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.