

# COURSE SYLLABUS



COURSE TITLE: ACCT 161 Financial Management  
CLASS SECTION: 001  
TERM: F2023  
COURSE CREDITS: 3

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](#).

DELIVERY METHOD(S): In Person – Tues/Thurs 2:30pm – 4:20pm – CBA 212

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**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

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NAME: Susan R. Lucato, CPA, CGA

EMAIL: [lucatos@camosun.bc.ca](mailto:lucatos@camosun.bc.ca)

OFFICE: CBA 233

HOURS: Tues 2pm – 2:30pm & 4:20pm – 4:50pm / Thurs 2pm – 2:30pm / Online – by appointment

*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

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This course enables learners to develop the fundamental financial management skills needed in any business context. Cases and problems will be used to apply the techniques to business situations.  
<https://colss-prod.ec.camosun.ca/Student/Courses/Search?keyword=ACCT+161>

## COURSE LEARNING OUTCOMES / OBJECTIVES

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Upon successful completion of this course the student will be able to:

- Apply fundamental financial management concepts and techniques to typical business decisions in accordance with acceptable business practice.
- Prepare and analyze financial information using relevant generally accepted standards.
- Integrate financial information with other business functions.
- Demonstrate effective communication skills when working with financial professionals and management.

## REQUIRED MATERIALS & RECOMMENDED PREPARATION / INFORMATION

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- **Text: Customized Textbook.** The course uses a customized textbook sold through the

bookstore. This section only uses the textbook, no additional WileyPlus add-ons are required.

- Computer:** Aspects of this course will require students to use Office 365 (Excel/Word) in the classroom, and therefore a laptop computer is highly recommended for this course.
  - Students may bring their own laptop to class and can access a free version of Office 365 here <https://camosun.ca/services/its/software-other-services>
  - Students may also borrow a laptop from Library Services for the semester, please ensure you request this early as there are limited supplies. <https://camosun.ca/services/library/borrow>
  - Students who do not have their own computer and cannot borrow one may be provided a laptop from their instructor via ITS services. Your instructor will provide further information on this option to the class early in the semester.
- Calculator:** If you will be taking additional accounting and finance courses, I recommend a financial calculator (since you will require it in later courses). **Cellular phones may not be substituted for calculators.** Calculators will be required for all assignments, projects, quizzes, mid-term and final exam.

#### 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.

Date	Tues/Thurs – 2:30pm – 4:20pm	Student Deliverables and Due Dates
Week 1 Sep 4 - 10	Stat Holiday – Mon Sep 4 – College Closed Unit 1 – Chapter 1: Transaction Analysis & Financial Statements	D2L Quiz MANDATORY – Course Overview & Academic Integrity MUST be completed by Sun Sep 10 – 11:59pm
Week 2 Sep 11 - 17	Unit 2 - Chapter 2: The Recording Process & Financial Statements	D2L Quiz 1 (Chapter 1) due Mon 11:59pm Discussion Post #1 – due Sun 11:59pm
Week 3 Sep 18 - 24	Practice Set – Introduction, Journal Entries, Posting, Unadjusted Trial Balance	D2L Quiz 2 (Chapter 2)– due Mon 11:59pm
Week 4 Sep 25 – Oct 1	Unit 3 - Chapter 3: Adjusting the Accounts	Practice Set #1- Journal Entries Excel Checkpoint 1 – Due Thurs – 11:59pm Reflection 1 Due Sun – 11:59pm
Week 5 Oct 2 - 8	Stat Holiday – Sat Sep 30 <sup>th</sup> – College Closed Mon Oct 2 Practice Set – Adjusting Journal Entries	D2L Quiz 3 (Chapter 3)– due Mon 11:59pm Discussion Post #2 – due Sun 11:59pm
Week 6 Oct 9 - 15	Stat Holiday – Mon Oct 9 – College Closed Unit 4 - Chapter 4: Classified Balance Sheet & Closing Entries Practice Set – Financial statements	Practice Set #2 – Adjusted Trial Balance Excel Checkpoint 2 – Due Thurs – 11:59pm Reflection 2 Due Sun – 11:59pm
Week 7 Oct 16 - 22	Midterm Review - Tuesday MIDTERM –	D2L Quiz 4 (Chapter 4) – due Mon 11:59pm

	<b>THURS OCT 19 – LAB – CBA ____</b>	
Week 8 Oct 23 - 29	<b>Unit 5 - Chapter 7A:</b> Bank Reconciliations & Internal Controls <b>Practice Set</b> –Bank Reconciliation	<b>Discussion Post #3 – due Sun 11:59pm</b>
Week 9 Oct 30 – Nov 5	<b>Unit 6 - Chapter 18:</b> Financial Statement Analysis	<b>D2 Quiz 5 (Chapter 7A) – due Mon 11:59pm</b> <b>Practice Set #3 –Complete FS and Bank Rec</b> <b>Excel Checkpoint 3 – due Thurs – 11:59pm</b> <b>Reflection 3 - Due Sun 11:59pm</b>
Week 10 Nov 6 - 12	<b>Unit 7 - Chapter 10:</b> Budgeting <b>Practice Set</b> – Management Analyses 1	<b>D2L Quiz 6 (Chapter 18) – due Mon 11:59pm</b>
Week 11 Nov 13 - 19	<b>Stat Holiday – Sat Nov 11 – College Closed Mon Nov 13</b> <b>Unit 8 - Chapter 6:</b> Decision Making - Cost Volume Profit Analysis	<b>D2L Quiz 7 (Chapter 10) – due Mon 11:59pm</b> <b>Practice Set #4 Management Analyses 1</b> <b>Excel Checkpoint 4 – due Thurs – 11:59pm</b> <b>Reflection 4 – due Sun 11:59pm</b>
Week 12 Nov 19 - 26	<b>Unit 9 - Chapter 7B:</b> Incremental Analysis	<b>D2L Quiz 8 (Chapter 6) – due Mon 11:59pm</b> <b>Discussion Post #4 – due Sun 11:59pm</b>
Week 13 Nov 27 – Dec 3	<b>Practice Set</b> – Management Analyses 2	<b>D2L Quiz 9 (Chapter 7B) – due Mon 11:59pm</b> <b>Discussion Post #5 – due Sun 11:59pm</b>
Week 14 Dec 4 - 10	<b>Final Exam Review</b>	<b>Practice Set #5 Management Analyses 2</b> <b>Excel Checkpoint 5 – due Thurs – 11:59pm</b> <b>Reflection 5 – due Sun 11:59pm</b>

A final exam for this course will be scheduled sometime during DEC 11 - 19. Please do not schedule holiday/vacation trips during this time.

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 scan 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
Course Overview & Academic Integrity Quiz	1%
D2L Chapter Quizzes (lowest 2 scores dropped)	14%
D2L Discussion Posts	5%
Practice Set	5%
Midterm (Units 1-4)	35%
Final Exam (Units 5-9)	35%
<b>TOTAL</b>	<b>100%</b>

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

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- (a) **The D2L website** contains course materials including the text-book solutions manual, course notes, quizzes, video demonstrations and assignments. As well, additional materials and updates are provided throughout the course so you should check D2L frequently. Go to the D2L website, click on the following link: <http://online.camosun.ca/>  
We recommend bookmarking this link.

To login to D2L, your user name will be your student number (including the leading C0) and the password will be your birthdate as mmddyy - you will be required to change that password right away.

I strongly recommend setting your Camosun email account to forward to your regular email account to ensure you do not miss any important communications.

- (b) **Practice Set – accounting simulation** - Completion of the Practice Set is core to the understanding of financial & management accounting and grading will be based on participation and reflection activities. This simulation requires the use of Excel.

**Deadlines and exams.** You must submit your assignments on the due date or as announced. A grade of zero will be assigned to late submissions. There are no additional assignments or make- up quizzes and exams of any kind if you performed poorly on an assignment, quiz, midterm or final exam.

**EXAM DATES WILL NOT BE RESCHEDULED** Non-attendance on scheduled exam dates results in a zero grade. Exceptions will be made only for medical reasons or extenuating circumstances that must be submitted and then accepted by the instructor. Please advise your instructor promptly.

## STUDENT RESPONSIBILITY

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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

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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>

Support Service	Website
Financial Aid and Awards	<a href="http://camosun.ca/financiaid">http://camosun.ca/financiaid</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.

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

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### 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.