

COURSE SYLLABUS



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

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| COURSE TITLE: | ACCT 161: Financial Management |
| CLASS SECTION: | D03 |
| TERM: | W2025 |
| COURSE CREDITS: | 3.0 |
| DELIVERY METHOD(S): | Online via Zoom: Wednesdays 6pm |

INSTRUCTOR DETAILS

| | |
|---------|---|
| NAME: | Susan R. Lucato, CPA CGA |
| EMAIL: | lucatos@camosun.ca |
| OFFICE: | CBA 233 |
| HOURS: | By advance appointment: Tues/Thurs 10am – 10:30am and 2:30pm-3pm (in person or online) Wednesdays 5:30pm – 6pm (online only) (for online other appointment times, please email) |

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

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>

PREREQUISITE(S): One of: C in English 12 C in English Studies 12 C in English 12 First Peoples C in Literary Studies 12 C in ENGL 091 and ENGL 093 C in ENGL 092 and ENGL 094 C in ENGL 092 and ENGL 095 C in ENGL 092 and ENGL 096 C in ENGL 103 and ENGL 104 C in ENGL 142 C in ELD 092 and ELD 094 C in ELD 097 C in ELD 103 and ELD 104 C in ENGL 090 - Must be completed prior to taking this course.

COURSE LEARNING OUTCOMES / OBJECTIVES

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

Text: *Customized Textbook*. The course uses a customized textbook sold through the bookstore. This section only uses the textbook, no additional Wiley Plus add-ons are required.

Acct 161 Custom Financial Management

Weygandt ISBN 9781394158171 Copyright: 22 Edition: 2

Computer: In this online synchronous section, students are required to have access to a computer with working camera and microphone (see Exam information below).

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 use their own computer, and a free version of Office 365 can be found 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 required to perform course work at the College in a designated computer lab.

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, 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.

| WEEK | TOPICS See D2L NEWS and Textbook Readings list for coverage and materials each week | Course Schedule & Due Dates |
|------------------------|--|--|
| Week 1 Jan 6-12 | Unit 1 / Chapter 1: Introduction to Financial Management | Course Access Quiz – due by end of Week 1 – CONTENT will NOT OPEN until quiz completed! Academic Integrity Badge – due by end of Week 2 |
| Week 2 Jan 13-19 | Unit 2 / Chapter 2: The Recording Process | Quiz 1 – Unit 1 content – due Sun Discussion 1 due Sun Academic Integrity Badge – due Sun |
| Week 3 Jan 20-26 | Unit 2 / Chapter 2: The Recording Process Practice Set Part 1 Sub 1 – Basic bookkeeping, journal entries and trial balance | Quiz 2 – Unit 2 content – due Sun PS Part 1 Sub 1 Excel submission due Sunday |
| Week 4 Jan 27-Feb 2 | Unit 3 / Chapter 3: Adjusting the Accounts | PS Part 1 Sub 1 Reflection #1 due Tuesday Quiz 3 – Unit 3 content – due Sun |

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|-------------------------|--|--|
| Week 5 Feb 3-9 | Unit 4 / Chapter 7A: Internal Controls and Bank Reconciliations | Discussion 2 – due Sun Quiz 4 – Unit 4 content – due Sun |
| Week 6 Feb 10-16 | Unit 5 / Chapter 4: Completing the Accounting Cycle | |
| Week 7 Feb 17-23 | Reading Break – College Closed – no classes MON Feb 17th – Family Day BC – Statutory Holiday | Quiz 5 – Unit 5 content – due Sun Discussion 3 - due Sun |
| Week 8 Feb 24-Mar 2 | Unit 6: Starting and Running a Business in Canada Practice Set Part 1 Sub 2 – preparing adjustments, corrections, bank reconciliation & financial statements Midterm Review | Quiz 6 – Unit 6 content - due Sun PS Part 1 – Sub 2 Excel submission due Sunday |
| Week 9 Mar 3-9 | MIDTERM – WED 6pm In Person Option will be held in CBA 219. | PS Part 1 – Sub 2 Reflection #2 due Tuesday Discussion 4 – due Sun |
| Week 10 Mar 10-16 | Unit 7 / Chapter 18: Financial Management Practice Set Part 2 Sub 3 – FS Analysis | Quiz 7 – Unit 7 content – due Sun PS Part 2 – Sub 3 Excel submission due Sunday |
| Week 11 Mar 17-23 | Unit 8 / Chapter 10: Budgeting | Quiz 8 – Unit 8 content – due Sun PS Part 2 – Sub 3 Reflection #3 due Tuesday |
| Week 12 Mar 24-30 | Unit 9: Cost Volume Profit & Break-Even Analysis | Quiz 9 – Unit 9 content – due Sun Discussion 5 – due Sun |
| Week 13 Mar 31-Apr 6 | Unit 10: Decision Making using Incremental Analysis Practice Set Part 2 Sub 4 – Budgeting, Break Even Analysis & Incremental Analysis | Quiz 10 – Unit 10 content – due Sun PS Part 2 – Sub 4 Excel due Sunday |
| Week 14 Apr 7-13 | Final Exam Review Week | PS Part 2 – Sub 4 Reflection #4 due Tuesday Discussion 6 - due Sun |
| Exam Week Apr 14-25 | FINAL EXAM (comprehensive) – Date is set by College and is not changeable/negotiable – do not book travel during this date range | Final Exam |

The evening version of this course includes up to two hours and fifty minutes of synchronous instruction. In addition to attendance, students are expected to access online materials available on the course D2L site and ensure that sufficient homework is completed to make up the additional 50 minutes of day class coverage.

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 notice is required. Deadlines can be reviewed on the [CAL exams page](https://camosun.ca/services/academic-supports/accessible-learning/academic-accommodations-exams). <https://camosun.ca/services/academic-supports/accessible-learning/academic-accommodations-exams>

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>

EVALUATION OF LEARNING

| DESCRIPTION | WEIGHTING |
|---|-----------|
| Course Overview Quiz <i>Mandatory to access course Content</i> | 0.5% |
| Camosun College Academic Integrity Badge Completion | 0.5% |
| D2L Chapter Quizzes (lowest 1 score dropped) | 20% |
| D2L Discussion Posts (lowest 1 score dropped) | 6% |
| Practice Set | 8% |
| Midterm (Units 1-6 – 100 minutes) | 30% |
| Final Exam (Comprehensive – 3 hours / 180 minutes) | 35% |
| TOTAL | 100% |

COURSE GUIDELINES & EXPECTATIONS

- (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, and it is recommended students have access to a Laptop computer for class.**
- (c) *Generative AI (Including ChatGPT) Not Permitted*
Any work submitted must be your own original work. Any use of generative artificial intelligence (AI), including ChatGPT, is prohibited and constitutes academic misconduct. Any student suspected of submitting work that includes AI generated content may be asked for preliminary work or other materials to evidence the student's original and unaided authorship. The student may also be asked to separately explain or support their work. AI identification methods may also be employed by the instructor. After review, if it is determined by the instructor that submitted work likely contains AI generated content, the work may receive a zero and may be subject to further misconduct measures set out in the See Camosun College (2021) Academic Integrity Policy. <https://camosun.ca/sites/default/files/2021-09/e-1.13.pdf>

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.

Exams in this course will be online with the **option of attending in person (recommended)**. Exams will be invigilated live at a scheduled time in a classroom or via zoom using a microphone and webcam. You will require a reliable computer along with a strong Internet connection, the ability to install examination lockdown software, and a private space to write your exams. You will also require a secondary device with webcam and microphone (i.e., a smartphone or tablet) that has the ability to run Zoom. Please see Camosun's Online Learning requirements at <http://camosun.ca/services/orientation/online-learning.html>. Please contact the library early in the semester if you need a loaner laptop or a wireless Internet hotspot.

Exams in this synchronous online class will be held during the scheduled class time. Alternate exam times and dates are not available, and all students will write exams (midterm and final) at the same time.

EXAM DATES WILL NOT BE RESCHEDULED. Non-attendance on scheduled exam dates results in a zero grade. Exceptions will be made only for personal emergencies or unforeseeable extenuating circumstances in accordance with the College's Final Exam Reschedule and Repeat Policy <https://camosun.ca/sites/default/files/2022-11/e-1.17.pdf>

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 camosun.ca/services.

| Support Service | Website |
|-------------------------------------|---|
| Academic Advising | camosun.ca/services/academic-supports/academic-advising |
| Accessible Learning | camosun.ca/services/academic-supports/accessible-learning |
| Counselling | camosun.ca/services/health-and-wellness/counselling-centre |
| Career Services | camosun.ca/services/co-operative-education-and-career-services |
| Financial Aid and Awards | camosun.ca/registration-records/financial-aid-awards |
| Help Centres (Math/English/Science) | camosun.ca/services/academic-supports/help-centres |
| Indigenous Student Support | camosun.ca/programs-courses/iecc/indigenous-student-services |

| Support Service | Website |
|-------------------------------|---|
| International Student Support | camosun.ca/international |
| Learning Skills | camosun.ca/services/academic-supports/help-centres/writing-centre-learning-skills |
| Library | camosun.ca/services/library |
| Office of Student Support | camosun.ca/services/office-student-support |
| Ombudsperson | camosun.ca/services/ombudsperson |
| Registration | camosun.ca/registration-records/registration |
| Technology Support | camosun.ca/services/its |
| Writing Centre | camosun.ca/services/academic-supports/help-centres/writing-centre-learning-skills |

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 Integrity

Students are expected to comply with all College policy regarding academic integrity; which is about honest and ethical behaviour in your education journey. The following guide is designed to help you understand your responsibilities: <https://camosun.libguides.com/academicintegrity/welcome>
Please visit <https://camosun.ca/sites/default/files/2021-05/e-1.13.pdf> for Camosun's Academic Integrity policy and details for addressing and resolving matters of academic misconduct.

Academic Accommodations for Students with Disabilities

Camosun College is committed to achieving full accessibility for persons with disabilities. Part of this commitment includes arranging appropriate academic accommodations for students with disabilities to ensure they have an equitable opportunity to participate in all of their academic activities. If you are a student with a documented disability and think you may need accommodations, you are strongly encouraged to contact the Centre for Accessible Learning (CAL) and register as early as possible. Please visit the CAL website for more information about the process of registering with CAL, including important deadlines: <https://camosun.ca/cal>

Academic Progress

Please visit <https://camosun.ca/sites/default/files/2023-02/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 <https://camosun.ca/sites/default/files/2021-05/e-2.2.pdf> for further details about course withdrawals. For deadline for fees, course drop dates, and tuition refund, please visit <https://camosun.ca/registration-records/tuition-fees#deadlines>.

Grading Policy

Please visit <https://camosun.ca/sites/default/files/2021-05/e-1.5.pdf> for further details about grading.

Grade Review and Appeals

Please visit <https://camosun.ca/sites/default/files/2021-05/e-1.14.pdf> for policy relating to requests for review and appeal of grades.

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 (see [Medical/Compassionate Withdrawals policy](#)). Please visit <https://camosun.ca/services/forms#medical> to learn more about the process involved in a medical/compassionate withdrawal.

Sexual Violence

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 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 Policy: <https://camosun.ca/sites/default/files/2021-05/e-2.9.pdf> and camosun.ca/services/sexual-violence-support-and-education.

To contact the Office of Student Support: oss@camosun.ca or by phone: 250-370-3046 or 250-370-3841

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 <https://camosun.ca/sites/default/files/2021-05/e-2.5.pdf> to understand the College's expectations of academic integrity and student behavioural conduct.

Looking for other policies?

The full suite of College policies and directives can be found here: <https://camosun.ca/about/camosun-college-policies-and-directives>

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.