

COURSE SYLLABUS



COURSE TITLE: ACCT 161 Financial Management
CLASS SECTION: D04
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): Online Asynchronous – No set class meeting times

For COVID-19 information please visit <https://legacy.camosun.ca/covid19/index.html>.

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: Susan R. Lucato, CPA, CGA

EMAIL: 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

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

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

- a) **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.
- b) **Calculator.** If you will be taking additional financial accounting courses, I strongly 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	Online Asynchronous – no set meeting times	Student Deliverables and Due Dates
Week 1 Sep 4 - 10	Stat Holiday – Mon Sep 4 – College Closed Introduction & Course Expectations Unit 1 – Chapter 1: Transaction Analysis & Financial Statements	MANDATORY – Course Overview & Academic Integrity Quiz MUST complete to OPEN course content. MUST be completed by Wed Sep 7 th – 11:59pm Counts as Attendance for Registration!
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 th – College Closed Mon Oct 2 Adjusting journal entries, Adjusted Trial Balance 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 MIDTERM – SAT OCT 21 – 1pm PST - Online D2L	D2L Quiz 4 (Chapter 4) – due Mon 11:59pm
Week 8 Oct 23 - 29	Unit 5 - Chapter 7A: Bank Reconciliations & Internal Controls Practice Set – Bank Reconciliation	Discussion Post #3 – due Sun 11:59pm
Week 9 Oct 30 – Nov 5	Unit 6 - Chapter 18: Financial Statement Analysis	D2L Quiz 5 (Chapter 7A) – due Mon 11:59pm Practice Set #3 –Complete FS and Bank Rec Excel Checkpoint 3 – due Thurs – 11:59pm

		Reflection 3 - Due Sun 11:59pm
Week 10 Nov 6 - 12	Unit 7 - Chapter 10: Budgeting Practice Set – Management Analyses 1	D2L Quiz 6 (Chapter 18) – due Mon 11:59pm
Week 11 Nov 13 - 19	Stat Holiday – Sat Nov 11 – College Closed Mon Nov 13 Unit 8 - Chapter 6: Decision Making - Cost Volume Profit Analysis	D2L Quiz 7 (Chapter 10) – due Mon 11:59pm Practice Set #4 Management Analyses 1 Excel Checkpoint 4 – due Thurs – 11:59pm Reflection 4 – due Sun 11:59pm
Week 12 Nov 19 - 26	Unit 9 -Chapter 7B: Incremental Analysis	D2L Quiz 8 (Chapter 6) – due Mon 11:59pm Discussion Post #4 – due Sun 11:59pm
Week 13 Nov 27 – Dec 3	Practice Set – Management Analyses 2	D2L Quiz 9 (Chapter 7B) – due Mon 11:59pm Discussion Post #5 – due Sun 11:59pm
Week 14 Dec 4 - 10	Final Exam Review	Practice Set #5 Management Analyses 2 Excel Checkpoint 4 – due Thurs – 11:59pm Reflection 4 – due Sun 11:59pm
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%
Chapter Quizzes (lowest 2 scores dropped)	14%
Discussion Posts	5%
Practice Set	10%
Midterm	35%
Final Exam	35%
	TOTAL
	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

- (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. Students are provided this software FREE of charge via Camosun College. <https://camosun.ca/services/its/software-other-services>

- (c) **In this online class, you are expected to:**

- Produce your own work in a readable, orderly, and timely manner.
- Apply professional standards of behaviour with respect to attendance, time management, positive attitude, and respect for other individuals.
- Check the website announcements on a frequent basis to be apprised of any changes. As the schedule provided is tentative, exam and assignment dates could change with little notice.

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.

This is an online course, and it is expected that students have a microphone and webcam along with a strong Internet connection. Exams will be online (invigilated live or through monitoring software using a microphone and webcam). 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.

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

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

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](http://camosun.ca/services/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. To contact the Office of Student Support: 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.