

COURSE SYLLABUS



COURSE TITLE: ACCT 161 Financial Management

CLASS SECTION: D05

TERM: Winter 2023

COURSE CREDITS: 3.0

DELIVERY METHOD(S): Online

Camosun College campuses are located on the traditional territories of the Ləkʷəŋən 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: Jennifer Dickson, MEd, CPA, CA, BSc

EMAIL: dicksonj@camosun.bc.ca

OFFICE: CBA 231D

HOURS: **By appointment – 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>

COURSE LEARNING OUTCOMES / OBJECTIVES

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

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

REQUIRED MATERIALS & RECOMMENDED PREPARATION / INFORMATION

- a) **Text: Customized Textbook.** This 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, midterm and final exams.
- c) **Computer/Laptop:** It is recommended that students have access to a computer/laptop that is compatible with Microsoft Office 365. Students will use both Excel and Word for the completion of assessments in this course. Camosun College offers computer labs, laptop borrowing for the semester <https://camosun.ca/services/library/borrow> and free software to students <https://legacy.camosun.ca/services/its/other-services.html>

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	DATE and UNIT	TOPIC	OTHER NOTES
1	Monday, January 9 Unit 1	Chapter 1: Transaction Analysis and Financial Statements	Wednesday, January 11 at 11:55 pm Pacific: Academic Integrity Quiz (must be completed to open course materials)
2	Monday, January 16 Unit 2	Chapter 2: The Recording Process and Financial Statements	
3	Monday, January 23	Practice Set – Introduction, Journal Entries, Posting, Unadjusted Trial Balance	Sunday, January 29 at 11:55 pm Pacific: D2L Quiz 1 (Units 1 & 2)
4	Monday, January 30 Unit 3	Chapter 3: Adjusting the Accounts	Sunday, February 5 at 11:55 pm Pacific: Practice Set Excel Checkpoint 1
5	Monday, February 6	Practice Set – Adjusting Journal Entries, Adjusted Trial Balance	Monday, February 6 at 11:55 pm Pacific: Practice Set Reflection 1
6	Monday, February 13 Unit 4	Chapter 4: Classified Balance Sheet and Closing Entries	Sunday, February 19 at 11:55 pm Pacific: Practice Set Excel Checkpoint 2 Sunday, February 19 at 11:55 pm Pacific: D2L Quiz 2 (Units 3 and 4)
7	Monday, February 20	Reading Break	Monday, February 20 at 11:55 pm Pacific: Practice Set Reflection 2

WEEK	DATE and UNIT	TOPIC	OTHER NOTES
8	Monday, February 27 Unit 5	Chapter 7A: Bank Reconciliations and Internal Controls Midterm Review	Sunday, March 5 at 11:55 pm Pacific: D2L Quiz 3 (Unit 5) Friday, March 3 at 6:00 pm Pacific: Term Test (Midterm)
9	Monday, March 6 Unit 6	Chapter 5: Financial Statement Analysis Practice Set – Management Accounting Analyses	Sunday, March 12 at 11:55 pm Pacific: Practice Set Excel Checkpoint 3
10	Monday, March 13 Unit 7	Chapter 8: Budgeting	Monday, March 13 at 11:55 pm Pacific: Practice Set Reflection 3 Sunday, March 19 at 11:55 pm Pacific: Practice Set Excel Checkpoint 4
11	Monday, March 20 Unit 8	Chapter 6: Decision Making – Cost Volume Profit Analysis	Monday, March 20 at 11:55 pm Pacific: Practice Set Reflection 4 Sunday, March 26 at 11:55 pm Pacific: D2L Quiz 4 (Units 6 & 7)
12	Monday, March 27 Unit 9	Chapter 7B: Incremental Analysis	
13	Monday, April 3	Practice Set – Management Accounting Analyses	Sunday, April 9 at 11:55 pm Pacific: D2L Quiz 5 (Units 8 & 9)
14	Monday, April 10	Final Exam Review	Sunday, April 16 at 11:55 pm Pacific: Practice Set Excel Checkpoint 5
	TBD- Check MyCamosun for posted date	Final Exam	Monday, April 17 at 11:55 pm Pacific: Practice Set Reflection 5

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
D2L Quizzes	12%
Final Exam	40%
Midterm Exam	40%
Practice Set	8%
	TOTAL
	100%

If you have a concern about a grade you have received for an evaluation, please notify 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 username 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 accounting and grading will be based on participation and reflection activities. Having access to a computer will be necessary to ensure your ability to complete this work. Please see above section on required materials for more information. Please see me if clarification is required for this, or any other student assessment policy.

Policy on Student Assessment

The midterm and final exams are closed book and are written electronically in D2L; there are no exceptions. Students who have a medical accommodation to handwrite their exams and/or must make the necessary arrangements with the Centre for Accessible Learning (CAL). CAL students who do not have a medical accommodation to handwrite will complete their exams in D2L.

Exam rules will be posted to the D2L site closer to the exam dates.

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 exams of any kind if you performed poorly on an assignment, midterm or final exam.

- a) **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.
- b) **The midterm and final exam will both be written remotely and delivered via D2L. If you would like to write your midterm and/or final exams in person, please contact the instructor before the second**

week of classes to discuss alternate arrangements for your exam, as there are administrative matters (e.g. room bookings) to consider.

- c) Students registered through the [Centre for Accessible Learning \(CAL\)](#) should discuss timelines with their instructors at the beginning of each semester.
- d) Medical notes must be dated, signed, and be written on letterhead or prescription paper imprinted with the physician's name and address. Notes are accepted from Physician (GP or medical specialist), Nurse Practitioner, Psychiatrist, Psychologist, Counsellor and Aboriginal Elder. Electronic notes will not be accepted. Medical documentation must be received as soon as reasonably possible.

SCHOOL OR DEPARTMENTAL INFORMATION

Assignment formatting. The School of Business uses APA style for formatting assignments and citing references. Proper citations and formatting using APA style will be required. See Camosun College (2018) Library Citation Guides retrieved from: <http://camosun.ca/libguides.com/apa7>

- Where required by your instructor, submit all assignments into the D2L assignments by your last name.
- In text citations for quotes, paraphrasing, and references must be consistent with APA standards.
- Grammar, spelling, style and APA formatting, citations and referencing will be assessed in your mark.
- All submitted work must be properly referenced to sources where required by your instructor.
- Unless otherwise specified, you are to submit your own work, any work collaborated (unless permitted by the course) will be considered in violation of the college's Student Conduct Policy. See Camosun College (2003) Student Conduct Policy from: <http://camosun.ca/about/policies/education-academic/e-2-student-services-and-support/e-2.5.pdf>.

Recommended Materials/Resources to Assist Students to Succeed Throughout the Course

[Camosun Learning Skills page](#) and [Camosun Learning Skills Guides](#)

[Camosun Writing Centres: Tools and Resources](#)

[APA 7th Edition Workbook](#)

[Purdue Online Writing Lab \(OWL\)](#)

[SFU Essay Assignment Calculator](#) (Camosun's [Time Management Guide](#) also links to this page)

Employment Opportunities. Job positions for Co-op work terms, non-Co-op work terms, and full-time employment are posted on Camosun's employment website. See Camosun College (2018) Co-op and Career Portal from: <https://educationthatworks.camosun.ca/>.

SCHOOL OR DEPARTMENTAL INFORMATION

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). If you wish to write the midterm and final exam on campus, please contact your instructor at the start of term.

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.

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](#) (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

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

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.

Accounting and Finance Students

Want to know more about events happening in the Accounting and Finance department, including recruiting and networking events? Check out <http://camosun.ca/cpa2b> for current events.