

# COURSE SYLLABUS



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](#).

**COURSE TITLE:** Accounting 210 Financial Accounting 3

**CLASS SECTION:** D01, 002, D03

**TERM:** Fall 2023

**COURSE CREDITS:** 3

**DELIVERY METHOD(S):** Online synchronous (D01) Th 6:00 PM - 8:50 PM; Face-to-face (002) Mon/Wed 10:30 AM - 12:20 AM CBA 209 (Mon) and HW 340 (Wed); D03 Asynchronous online

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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:** Tiffany Francois, CPA, CA

**EMAIL:** Francoist@camosun.ca

**OFFICE:** CBA 279A

**OFFICE HOURS:** 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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Students apply accounting principles and concepts of financial accounting to business situations. Topics include: financial statement presentation including note disclosure, revenue and expense recognition; accounting for cash, receivables, inventories, property, plant and equipment and investments. Cash Flow Statements are also examined in detail.

**PREREQUISITE(S):** C in ACCT 111

## COURSE LEARNING OUTCOMES / OBJECTIVES

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After successful completion of this course, students will be able to:

- Understand and apply generally accepted accounting principles for assets, revenues and expenses for both publicly accountable enterprises (IFRS) and private enterprises (ASPE).
- Understand, in more detail, topics including cash, receivables, inventories, property, plant and equipment, revenue and expense recognition, short-term liabilities and investments as well as the Statement of Comprehensive Income, Statement of Financial Position, Statement of Equity and Statement of Cash Flow with accompanying notes.
- Critically assess and discuss the strengths and weaknesses of existing accounting standards, competing accounting standards, and proposed accounting standards.

Computer and software requirements

- a. The course will be delivered online using Camosun College's Desire2Learn ("D2L") platform which you can access at **online.camosun.ca**. For instructions for how to first access D2L, please see [https://legacy.camosun.ca/services/its/student-accounts.html#domain\\_account](https://legacy.camosun.ca/services/its/student-accounts.html#domain_account) . We will also be using Respondus Lockdown in D2L which you can download for free prior to starting online assessments.
- b. As a Camosun student, you qualify for a free Office 365 subscription. We will be using Excel frequently in this course so Excel is required. Please see details at <http://camosun.ca/services/its/other-services.html>. If you need to borrow a laptop or hotspot, there is a limited supply that are loaned to students by Camosun College at the beginning of the term. Please see details at <https://camosun.ca/services/library/borrow>
- c. Your computer hardware and software need to meet the minimum standards set by Camosun <http://camosun.ca/services/orientation/online-learning.html>. For D2L, it is recommended that you use Chrome as your browser.
- d. The midterm and final exam will be written via D2L.

**For students in online sections**, you have the option to write the midterm and final exam on campus. *It is recommended that you write the midterm and final exam on campus.* If you write the midterm or final online, you will require a strong internet connection, examination lockdown software, webcam and microphone, and a full-length mirror or a secondary device with internet and a webcam as the examinations are supervised with examination protocols which will need to be assessed prior to the examination.

**For in person students (Section 002)** : Aspects of this course will require students to use Office 365 (Excel/Word) in the classroom, and therefore a laptop computer (PC or MAC) 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, please ensure you request this early as there are limited supplies. <https://camosun.ca/services/library/borrow>
- Students who do not have their own laptop 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.

Textbook and other materials

Required textbook: Glenn Arnold, G. & Kyle, S. (2021A). *Intermediate Financial Accounting Volume 1*. Lyryx <https://open.bccampus.ca/browse-our-collection/find-open%20textbooks/?uuid=e2952ebc-5295-4105-84cb-b6b366f30e6a&contributor=&keyword=&subject=Accounting>

Optional textbook: Fisher, G., & Lo, K. (2019). *Intermediate Accounting* (4<sup>th</sup> ed., Vol. 1). Toronto, ON: Pearson Canada.

Other: Non-programmable calculator. Texas Instruments BAII + Recommended. Cell phones cannot be used as calculators during any assessments.

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.

The evening version of this course includes two hours and fifty minutes of synchronous and asynchronous online instruction. In addition to virtual 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.

WEEK or DATE RANGE	ACTIVITY or TOPIC	ACTIVITY/DISCUSSION DUE DATES
Week 1 Sept 4 – 10	<p>Stat Holiday – Mon Sep 4 – College Closed</p> <p>Course Introductions</p> <p>Self-Review of Financial Accounting Fundamentals</p> <p><b>Chapter 1</b> – Review of Intro Financial Accounting</p> <p><b>Chapter 2</b> – Why Accounting? Conceptual Framework for Financial Reporting</p>	<p><b>D2L – Discussion board #1- Introduction</b> due by Saturday, Sept 9 at 11:59 pm (<i>Note: This post is also required to confirm your attendance in the class; otherwise, you are removed from the course according to College policy</i>).</p> <p><b>D2L – Course Policy Quiz and Chapter 1 &amp; 2 + intro accounting Quiz</b> due by Saturday, Sept 9 at 11:59 pm</p>
Week 2 Sept 11-17	<p><b>Chapter 1&amp;2</b> cont.</p> <p><b>Chapter 3 &amp; 4 –</b> Financial Reports</p>	<p><b>D2L –Chapter 1 &amp; 2 + intro accounting Quiz</b> due by Saturday, Sept 16 at 11:59 pm</p> <p><b>D2L - Assignment #1 Financial Statements and Analysis: Assignment # 1 Initial Submission</b>, Saturday, Sept 16 11:59 pm</p>
Week 3 Sept 18-Sept 24	<p><b>Chapter 3 &amp; 4 –</b> Financial Reports, cont.</p>	<p><b>D2L - Assignment #1 Financial Statements &amp; Analysis: Assignment # 1 Self-Review and Reflections</b>, Thursday, Sept 21 11:59 pm</p> <p><b>D2L – Discussion board #2</b> - due by Saturday, Sept 23, 11:59 pm</p> <p><b>D2L –Chapter 3 + Chapter 4 (to 4.2) Quiz</b> due by Saturday, Sept 23 at 11:59 pm</p>
Week 4 Sept 25 - Oct 1	<p><b>Chapter 3 &amp; 4 –</b> Financial Reports, cont.</p>	<p><b>D2L - Assignment #2 Cash Flow Statement; Data Analytics and Financial Statements: Assignment # 2 Initial Submission</b>, Saturday, Sept 30, 11:59 pm</p> <p><b>D2L –Chapter 4 + Data Analytics Quiz</b> due by Saturday, Sept 30 at 11:59 pm</p>
Week 5 Oct 2-Oct 8	<p>Stat Holiday – Sat Sep 30<sup>th</sup> – College Closed Mon Oct 2</p> <p><b>MIDTERM EXAM</b></p>	<p><b>Midterm:</b> Wednesday, October 4 – Day class( during class session); Thursday evening class on campus option during online or online writing. Asynchronous class Thurs or Fri (TBD). No class after midterm.</p>

WEEK or DATE RANGE	ACTIVITY or TOPIC	ACTIVITY/DISCUSSION DUE DATES
	Midterm Coverage: Chapters 1, 2, 3, 4	<b>D2L - Assignment #2 Cash Flow Statement; Data Analytics and Financial Statements: Self-Review and Reflections</b> , Friday, Oct 6 11:59 pm  <b>D2L – self study prior to next week:</b> Step 1) Introduction: Review the pre-class materials; Step 2) Dive in: Review the textbook along with summary class notes and Step 4) Practice: Practice with suggested questions (bank reconciliation and AFDA questions)
Week 6 Oct 9-Oct 15	<b>Stat Holiday – Mon Oct 9 – College Closed</b> <b>Chapter 6 –</b> Cash and Receivables (exclude 6.3.3-6.3.4)	<b>D2L – Discussion board #3 -</b> due by Saturday, Oct 14 at 11:59 pm
Week 7 Oct 16-Oct 22	<b>Chapter 6 –</b> Cash and Receivables (exclude 6.3.3-6.3.4), cont. <b>Chapter 7 –</b> Inventory	<b>D2L –Chapter 6 Quiz</b> due by Saturday, Oct 21 at 11:59 pm  <b>D2L - Assignment #3 Cash, Receivables, and Data Analysis: Assignment # 3 Initial Submission</b> , Saturday, Oct 21 at 11:59 pm
Week 8 Oct 23-Oct 29	<b>Chapter 7 –</b> Inventory, cont.	<b>D2L - Assignment #3 Cash, Receivables, and Data Analysis: Assignment # 3 Self-Review and Reflections</b> , Thursday, Oct 26 11:59 pm  <b>D2L –Chapter 7 Quiz</b> due by Saturday, Oct 28 at 11:59 pm
Week 9 Oct 30-Nov 5	<b>Chapter 5 –</b> Revenue	<b>D2L – Discussion board #4 -</b> due by Saturday, Nov 4, 11:59 pm
Week 10 Nov 6-Nov 12	<b>Chapter 8 –</b> Intercorporate Investments	<b>D2L –Chapter 5 Quiz</b> due by Saturday, Nov 11 at 11:59 pm
Week 11 Nov 13-Nov 19	<b>Stat Holiday – Sat Nov 11 – College Closed Mon Nov 13</b>  <b>Chapter 9 –</b> Property, Plant & Equipment	<b>D2L - Assignment #4 Revenue Recognition and Data Analysis: Assignment #4 Initial Submission</b> , Saturday, Nov 18, 11:59 pm
Week 12 Nov 19-Nov 26	<b>Chapter 10 –</b> Depreciation, Impairment, and Derecognition	<b>D2L - Assignment #4 Revenue Recognition and Data Analysis: Assignment #4 Self-Review and Reflections</b> , Thursday, Nov 23 at 11:59 pm  <b>D2L –Chapter 8 Quiz</b> due by Saturday, Nov 25 at 11:59 pm
Week 13 Nov 27-Dec 3	<b>Chapter 11 –</b> Intangible Assets and Goodwill	<b>D2L - Assignment #5: Assignment #5 Initial Submission</b> , Saturday, Dec 2 at 11:59 pm

WEEK or DATE RANGE	ACTIVITY or TOPIC	ACTIVITY/DISCUSSION DUE DATES
		<b>D2L – Discussion board #5</b> - due by Saturday, Dec 2 at 11:59 pm
Week 14 Dec 4- Dec 10	<b>Final Exam Review</b>	<b>D2L - Assignment #5: Assignment #5 Self-Review and Reflections</b> , Thursday, Dec 7 at 11:59 pm <b>D2L –Chapter 9, 10, &amp; 11 Quiz</b> due by Saturday, Dec 9 at 11:59 pm
Final Exams Dec 11-Dec 19		Date and time TBA by Camosun College. <b>DO NOT BOOK ANY FLIGHTS OR TRAVEL PLANS UNTIL THE EXAM SCHEDULE IS RELEASED.</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 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
<p><b>a. Exams</b></p> <p>The midterm (35%) and final exam (40%). See Required Materials &amp; Recommended Preparation/Information above for further details.</p>	<p>35%</p> <p>40%</p>
<p><b>b. Assignments</b></p> <p>To provide practical experience you will be completing assignments that apply your knowledge and analytical skills, often using Excel and analytical tools. The assignments will be submitted to the Assignment drop box in D2L. Further instructions will be provided on D2L.</p>	<p>10%</p>
<p><b>c. D2L Quizzes</b></p> <p>To assist your understanding of the course concepts and application, you will complete eight online chapter quizzes plus the Course Policy Quiz. These quizzes must be completed on time. If you miss a chapter quiz for whatever reason, then that quiz grade will result in a zero grade.</p>	<p>12%</p>
<p><b>d. Discussion Board Posts</b></p> <p>You will complete discussion board posts that relate the concepts to your understanding and application. The posts must be complete per the instructions, well-written and professional, and reflect your understanding applied to the material.</p>	<p>3%</p>
	<p><b>TOTAL</b></p> <p>100%</p>

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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All submitted work in this course for assessment is to be your own work. Please see the College-Wide Academic Integrity policy below regarding academic expectations and implications. Examinations are closed-book and held at the time and date scheduled. Please see the School of Business policy below regarding missed examinations and assignments.

Please be respectful and turn your cell phone off in the classroom unless it is being used for classroom work. If you wish to use your cellphone for other than classroom work, please leave the classroom. Inappropriate cell phone use during class can result in being asked to leave the classroom.

The D2L website contains course materials including the text-book, course notes, quizzes, video demonstrations and assignments. As well, additional materials and updates are provided throughout the course so you should check D2L frequently. We strongly recommend setting the notification on D2L to forward to your regular email account to ensure you do not miss any important communications.

In our classroom, you are expected to:

- Produce your own work in a readable, orderly, and timely manner.
- Apply professional standards of behaviour with respect to attendance, punctuality, 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, dates could change with little notice.

## SCHOOL OR DEPARTMENTAL INFORMATION

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**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>.

- 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 Academic Integrity policy. See Camosun College (2021) [Academic Integrity Policy](#)

**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.

- 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.
- Students registered through the [Centre for Accessible Learning \(CAL\)](#) should discuss timelines with their instructors at the beginning of each semester.
- 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.

**Academic Integrity.** The School of Business is committed to promoting competence, professionalism and integrity in our students and developing their core skills to succeed throughout their academic programs and in their careers. The purpose of the Academic Integrity policy is to provide clear expectations of appropriate academic conduct and

to establish processes for discipline in appropriate circumstances. It is your responsibility to become familiar with the content and the consequences of academic dishonesty.

- ❑ See Camosun College (2021) [Academic Integrity Policy](#): “Students’ Rights and Responsibilities”.

Acts of academic dishonesty include, but are not limited to:

- ❑ Using the exact words of a published or unpublished author without quotation marks and without referencing the source of these words.
- ❑ Duplicating a table, graph, or diagram, in whole or in part, without referencing the source.
- ❑ Paraphrasing the ideas of another person, whether written or verbal, without referencing the source.
- ❑ Providing answers to another student in any test, examination, or take-home assignment.
- ❑ Taking any unauthorized materials into an examination or test.
- ❑ Submitting the same paper or portions thereof for more than one assignment in different courses without the instructor’s permission.

If you are uncertain or have any questions regarding academic integrity, please do not hesitate to discuss these with your instructor.

## 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>
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>

Support Service	Website
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.



### 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.

### 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.