

COURSE SYLLABUS



COURSE TITLE: Acct 211 Financial Accounting 4

CLASS SECTION: 001 (in-person), D02 (online synchronous), D03 (online asynchronous)

TERM: Winter 2025

COURSE CREDITS: 3.0

DELIVERY METHOD(S): 001 In-person: Tuesday/Thursday 2:30-4:20pm CBA 209

D02 Online synchronous: Tuesday/Thursday 6:00-8:50pm (Zoom)

D03 Online asynchronous: No scheduled classes; however you may attend the synchronous online classes if you wish (see Zoom link provided below)

Camosun College respectfully acknowledges that our campuses are situated on the territories of the Ləkʷəŋən (Songhees and Kosapsum) and WSÁNEĆ peoples. We honour their knowledge and welcome to all students who seek education here.

INSTRUCTOR DETAILS

NAME: Michelle Lysak MBA, CPA, CA

EMAIL: lysakm@camosun.ca

OFFICE: CBA267

HOURS: By Appointment in-person or by Zoom (email is best way to contact me)

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

A continuation of ACCT 210, the course covers the accounting of liabilities, shareholder's equity, financial instruments, income taxes, leases, pensions, earnings per share and accounting changes. Students further develop their professional skills in preparing and analyzing financial statements.

PREREQUISITE(S): C in ACCT 210

Note: Recommend students complete FIN 110 prior to enrolling in ACCT 211 <https://colss-prod.ec.camosun.ca/Student/Student/Courses/Search?keyword=acct+211>

COURSE LEARNING OUTCOMES / OBJECTIVES

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

- Account for current and long-term liabilities in addition to shareholders' equity transactions
- Prepare the necessary journal entries and disclosures for corporate income taxes and tax losses
- Analyze leases to determine the appropriate accounting treatment and prepare the necessary journal entries and disclosures
- Account for pensions and other post-retirement benefits
- Assess complex debt/equity instruments, derivatives, and stock compensation plans and determine the appropriate accounting treatment and disclosure
- Calculate and evaluate basic and diluted earnings per share
- Evaluate accounting changes and prepare the appropriate accounting treatment
- Prepare and analyze the financial results of complex organizations

REQUIRED MATERIALS & RECOMMENDED PREPARATION / INFORMATION

a) **Required Text:** Intermediate Financial Accounting – Volume 2 – 2021A (Lyryx). An electronic version is available for download from D2L.

b) **Optional Text:** Intermediate Accounting by Kin Lo and George Fisher 4th Edition Volume 2 (earlier editions not acceptable) ISBN 978-0-13-482007-1 (soft cover). An electronic or paper version of the textbook is available through the Camosun Bookstore.

c) **Calculator:** You will need a calculator which can perform time value calculations (financial calculator). Texas Instruments BAII Plus financial calculator is recommended for this course and is required for Camosun College Finance courses.

d) **D2L access/material:** Additional course materials will be provided online using Camosun College's Desire2Learn ("D2L") platform which you can access at online.camosun.ca. We may use Respondus Lockdown in D2L which you can download for free prior to starting any quizzes. We may also use materials provided online by Camosun's library such as the Knotia website

e) **D02 and D03 (online sections): 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

b. As a Camosun student, you qualify for a free Office 365 subscription. Please see details at <http://camosun.ca/services/its/other-services.html>. If you need to borrow a laptop, 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.** Exams in this course will be online, invigilated live at a scheduled time via Zoom using a microphone and webcam, with the option of writing the exam on campus. To write the exams online, 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). Your devices and set-up will be assessed prior to the exam. 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.

For students in online sections, you have the option to write the midterm and final exam on campus. Writing on campus will require the on-time completion of a course survey provided by your instructor on D2L, indicating your intention to write in person.

e. The Zoom link for section D02's weekly synchronous classes will be located on D2L:
<https://camosun-ca.zoom.us/j/66997509292?pwd=Us8DHQhqZzWybqoKyOpb5SbLz6org.1>
Passcode: ACCT211

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.

Date (Monday-Sunday)	Module	Required Reading (Lyrx text) / Printing (see supplemental document outlining exclusions to chapter content on D2L)	Graded Items / Due Dates
Week 1 Jan 6-12	Introduction, Module 1: Current Liabilities	Chapter 12: Current liabilities Chapter 13: Long-term financial liabilities (start)	D2L Attendance & Academic integrity survey – due Sunday, Jan 12, 11:59pm Pre-quiz #1 (Module 1) due Monday Jan 13th, 11:59pm Pre-quiz #2 (Module 2) due Monday Jan 13th, 11:59pm
Week 2 Jan 13-19	Module 2: Long-term liabilities	Chapter 13: Long-term financial liabilities In Class Material from D2L: Handout	Module Quiz #1 (Modules 1 & 2: Current LT Liabilities) due Sunday, Jan 19, 11:59pm Homework Assignment #1 due Saturday, Jan 18, 11:59pm (initial); Sunday, Jan 19, 11:59pm (final) Pre-quiz #3 (Module 3) due Monday, Jan 20 11:59pm
Week 3 January 20-26	Module 3: Equities	Chapter 18: Shareholder equity In Class Material from D2L: Handout	Module Quiz #2 (Module 3: Equities) due Sunday, Jan 26, 11:59pm Pre-quiz #4 (Module 4) due Monday Jan 27, 11:59pm
Week 4 Jan 27-Feb 2	Module 4: Complex Financial Instruments	Chapter 14: Complex financial instruments In Class Material from D2L: Handout	Homework Assignment #2 due Saturday, Feb 1 11:59pm (initial); Sunday, Feb 2 11:59pm (final).
Week 5 February 3 – 9	Module 5: Earnings per Share	Chapter 14: Complex financial instruments (continued) Chapter 19: Earnings per share	Module Quiz #3 (Module 4: Complex Fin Instruments) due Sunday, Feb 9, 11:59 pm Pre-quiz #5 (Module 5) due Monday Feb 10, 11:59pm
Week 6 February 10- 16	Module 5: Earnings per Share	Chapter 19: Earnings per share In Class Material from D2L: Handout	Homework Assignment #3 due Saturday, Feb 15 11:59pm (initial); Sunday, Feb 16 11:59pm (final)
Week 7 February 17- 23		READING BREAK – NO CLASSES	Module Quiz #4 (Module 5: EPS) due Sunday, Feb 23 11:59 pm

Week 8 Feb 24-Mar 2		Midterm Exam Week: 001-Tuesday, February 25 D02-Tuesday, February 25 (6pm) D03 – *Tentative: Saturday, Mar 1, 2:00pm *To be confirmed Details to be disclosed in class and on D2L	Pre-quiz #6a (Module 6) due Monday March 3 11:59pm Pre-quiz #6b (Module 6) due Monday March 3 11:59pm
Week 9 March 3 – 9	Module 6: Leases	Chapter 17: Leases In Class Material from D2L: Handout	Homework Assignment #4 – Data Analytic due Sunday, March 9 11:59pm (no revised submission required).
Week 10 March 10 - 16	Module 6: Leases	See above	Module Quiz #5 (Module 6: Leases) due Sunday, Nov 16 11:59 pm Pre-quiz #7a (Module 7) due Monday Mar 17 11:59pm
Week 11 March 17 - 23	Module 7: Accounting for income taxes	Chapter 15: Income taxes In Class Material from D2L: Handout	Pre-quiz #7b (Module 7) due Monday Mar 17, 11:59pm
Week 12 March 24 - 30	Module 7: Accounting for income taxes	See above	Module Quiz #6 (Module 7: Taxes) due Sunday, Mar 30 11:59 pm Homework Assignment #5 due Saturday, Mar 29 11:59pm (initial); Sunday, Mar 30 11:59pm (final) Pre-quiz #8 (Module 8) due Monday Mar 31, 11:59pm
Week 13 Mar 31– Apr 6	Module 8: Pensions	Chapter 16: Pensions and other employment benefits In Class Material from D2L: Handout	Module Quiz #7 (Module 8: Pensions) due Sunday, April 6, 11:59pm Pre-quiz #9 (Module 9) due Monday Apr 7, 11:59pm
Week 14 April 7 - 13	Module 9: Accounting changes	Chapter 21: Changes and errors	Module Quiz #8 (Module 9: Accounting Changes) due Sunday, Apr 13 11:59 pm Homework Assignment #6 due Saturday, Apr 12 11:59pm (no revised submission required)

A final exam for this course will be between April 14-25, 2025. Do not schedule holiday/vacation trips during this time – you will not be accommodated. Exam dates are not at the discretion of the instructor and may occur at any date and time within the exam period set out by the College. There are no options for online midterm or final exam writing for in-person courses.

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>

EVALUATION OF LEARNING

DESCRIPTION	WEIGHTING
Formative assessments (D2L pre-quizzes, D2L module quizzes, homework assignments)	20%
Midterm (1 hour 45 minutes)	40%
Final (3 hours)	40%
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](https://camosun.ca/sites/default/files/2021-05/e-1.14.pdf) policy for more information.
<https://camosun.ca/sites/default/files/2021-05/e-1.14.pdf>

COURSE GUIDELINES & EXPECTATIONS

The D2L website contains course materials including text-book solutions manual, course notes, quizzes, video demonstrations and assignments. 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. I strongly recommend setting your Camosun email account to forward to your regular email account to ensure you do not miss any important communications.

The expectation for this course is that all work submitted by students will be generated by the students themselves, working individually. Students should not have another person/entity do the writing of any substantive portion of an assignment for them, which includes hiring a person or a company to write assignments and using artificial intelligence tools.

Generative AI (Including ChatGPT, Claude, Copilot, Gemini) Not Permitted

Any work submitted must be your own original work unless specifically noted in the instructions by your instructor. Any unpermitted use of generative artificial intelligence (AI), including ChatGPT, Claude, Copilot and Gemini, 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>

Please be respectful and turn your cell phone off in the classroom. Cell phones should be turned off and not visible. They are distracting to you, those around you and to the instructor. If you wish to use, please leave the classroom. If your cell phone makes any "noise" or is visible during class time you may be asked to leave the room and not allowed to return until the next class.

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.

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

Mandatory Attendance for First Class Meeting

ACCT 211 requires mandatory attendance for the first class meeting of the 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. For more information, please see the “Attendance” section under “Registration Policies for Students” [Registration Policies for Students | Camosun College](#).

For the online sections, mandatory attendance for the first class in this course is achieved through completion of D2L Attendance & Academic integrity survey due in the first week.

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.

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
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.

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.
