

COURSE SYLLABUS



COURSE TITLE:	ACCT 211 Financial Accounting 4
CLASS SECTION:	002 (In person) D01 (online)
TERM:	S2022
COURSE CREDITS:	3
DELIVERY METHOD(S):	In Person- Tuesday / Thursday 9:30 am (CBA 283) Online- Monday Wednesday – 6:00pm (zoom)

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://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: Robert Bruce, CPA, CA
EMAIL: BruceR@camosun.bc.ca
OFFICE: CBA 231-G
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

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.

<https://colss-prod.ec.camosun.ca/Student/Courses/Search?keyword=ACCT+211>

COURSE LEARNING OUTCOMES / OBJECTIVES

By the end of the course, a student should 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

Textbook and other materials

- a. Fisher, G., & Lo, K. *Intermediate Accounting* (4th ed., Vol. 2). Toronto, ON: Pearson Canada.
- b. Non-programmable calculator. Texas Instruments BAII + Recommended.

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 . We will also be using Respondus Lockdown in D2L which you can download for free prior to starting any quizzes.
- 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.libguides.com/c.php?g=715210&p=5099302>
- 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. For the online section, the midterm and final exam are both online during scheduled times . You will require a strong internet connection, webcam and microphone as the examinations are supervised with examination protocols.
- e. For the in person section, the midterm exams will be held on campus.
- f. 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.

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	Dates	Topic	Assignments / Quizzes/ Exams
			Due Dates
1	July 4 & 5	Chapter 11 Current: Liabilities and Contingencies	Course policy quiz (Quiz 1)- Due Wednesday July 6 before 11:55pm Required Discussion #1- Wednesday July 6, before 11:55pm
1	July 6 & 7	Chapter 12: Non-current financial liabilities	Homework #1 (CH11 & 12) 1 st - Sunday July 10, 11:55pm 2 nd -Wednesday July 13, 11:55pm
2	July 11 & 12	Chapter 13: Equities	
2	July 13 & 14	Chapter 13: Equities- Continued	Online quiz #2 (in D2L)- Due Wednesday July 13 before 11:55pm
3	July 18 & 19	Chapter 14: Complex Financial Instruments	
3	July 20 & 21	Chapter 14: Complex Financial Instruments-Continued	Online quiz #3 (in D2L)- Due Wednesday July 20 before 11:55pm Homework #2 (CH13 & 14) 1 st - Sunday July 24, 11:55pm 2 nd - Wednesday July 27, 11:55pm
4	July 25 & 26	Chapter 15: Earnings per Share	
4	July 27 & 28	Chapter 15: Earnings per Share- Continued	Online quiz #4 (in D2L)- Due Wednesday July 27 before 11:55pm Homework #3 (CH15) 1 st - Sunday July 31, 11:55pm 2 nd - Aug 3, 11:55pm
5	Aug 1 & 2	No tutorial Section D01 on Monday holiday-Recording will be provided Tuesday class- Chapter 16- Pensions	
5	Aug 3 & 4	MIDTERM EXAM- Wednesday August 3 Section D01 – 6:00PM Thursday August 4 Section 002- 9:30 AM Coverage: Chapter 11, 12, 13, 14, 15 Midterm is two hours long. You must write in your registered section and time.	
6	Aug 8 & 9	Chapter 18: Accounting for income taxes	Required Discussion #2- Wednesday Aug 10, before 11:55pm Online quiz #5 (in D2L)- Due Wednesday August 10 before 11:55pm
6	Aug 10 & 11	Chapter 18: Accounting for income taxes-Continued	Homework #4 (Taxes and Pensions) 1 st - Sunday Aug 14, 11:55pm 2 nd - Wednesday Aug 17, 11:55pm
7	Aug 15 & 16	Chapter 17- Leases	Required Discussion #3- Wednesday Aug 17, before 11:55pm
7	Aug 17 & 18	Chapter 17- Leases- Continued	Online quiz #6 (in D2L)- Due Wednesday Aug 17 before 11:55pm Homework #5 (Leases)

			1st- Friday Aug 19, 11:55pm 2nd- Sunday Aug 21, 11:55pm
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A final exam for this course will be scheduled sometime during August 22-24. 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 notice is required. Deadlines can 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 (6 quizzes, lowest mark will be dropped Missed quizzes assignments result in a zero grade for that quiz.)	10%
D2L Discussion Posts- 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.	3%
Assignments- (5 assignments; 1 dropped. Missed homework assignments result in a zero grade for that assignment. Students who do not complete reflective paragraph will be given a mark of zero.)	7%
Midterm	40%
Final Exam	40%
	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) **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, exam and assignment dates could change with little notice.

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

Cell phone use, or off-task behaviour, is not permitted at any time during class. Students who persist in this behaviour will be asked to leave the classroom.

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.

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. With a valid medical reason, all marks from midterm exams will be weighted to the final exam.

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.

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

Support Service	Website
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

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.