

COURSE SYLLABUS



COURSE TITLE: Acct 211 Financial Accounting 4

CLASS SECTION: D01 (online), 002 (in-person)

TERM: Fall 2023

COURSE CREDITS: 3.0

DELIVERY METHOD(S): D01 Online Tuesday 6:00-8:50pm (Zoom)

002 In-person Tuesday and Thursday 2:30-4:20pm CBA 286

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](#).

INSTRUCTOR DETAILS

NAME: Amy Hoggard MS, CPA, CA, CFE, CIA

EMAIL: hoggarda@camosun.ca

OFFICE: CBA224

HOURS: By Appointment (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) **D01 (online section):**

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, there is a limited supply that are loaned to students by Camosun College at the beginning of the term as well as short-term 4 hour loans are available. 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 on your laptop, and a second device with webcam as the examinations are supervised with examination protocols which will need to be assessed prior to the examination.

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	Module	Required Reading (Lyryx text) / Printing (see supplemental document outlining exclusions to chapter content on D2L)	Graded Items / Due Dates
Week 1 Sept 5-10	Introduction Module 1: Current Liabilities	Chapter 12: Current liabilities Chapter 13: Long-term financial liabilities (start)	Pre-quiz #1 (Module 1) due Sunday September 10, 11:59pm Pre-quiz #2 (Module 2) due Sunday September 10, 11:59pm
Week 2 Sept 11-17	Module 2: Long-term liabilities	Chapter 13: Long-term financial liabilities In Class Material from D2L: Handout	D2L Attendance & Academic integrity survey – due Monday Sept 11, 11:59pm Module Quiz #1 (Modules 1 & 2: Current LT Liabilities) due Sunday, Sept 17, 11:59pm Homework Assignment #1 due Sunday, Sept 17, 11:59pm (initial); Monday Sept 18, 11:59pm (final) Pre-quiz #3 (Module 3) due Sunday, Sept 17 11:59pm
Week 3 Sept 18-24	Module 3: Equities	Chapter 18: Shareholder equity In Class Material from D2L: Handout	Module Quiz #2 (Module 3: Equities) due Sunday, Sept 24, 11:59pm Pre-quiz #4 (Module 4) due Sunday Sept 24, 11:59pm
Week 4 Sept 25-Oct 1	Module 4: Complex Financial Instruments	Chapter 14: Complex financial instruments In Class Material from D2L: Handout	Homework Assignment #2 due Sunday, Oct 1 11:59pm (initial); Monday, Oct 2 11:59pm (final).
Week 5 Oct 2-8		Chapter 14: Complex financial instruments (continued)	Module Quiz #3 (Module 4: Complex Fin Instruments) due Sunday, Oct 8, 11:59 pm Pre-quiz #5 (Module 5) due Sunday Oct 8 11:59pm

Week 6 Oct 9-15	Module 5: Earnings per Share	Chapter 19: Earnings per share In Class Material from D2L: Handout	Homework Assignment #3 due Sunday, Oct 15 11:59pm (initial); Monday, Oct 16 11:59pm (final)
Week 7 Oct 16-22		Chapter 19: Earnings per share (continued)	Module Quiz #4 (Module 5: EPS) due Sunday, Oct 22 11:59 pm
Week 8 Oct 23-29		Midterm Exam Tuesday October 24 (both sections) Details to be disclosed in class and on D2L	Pre-quiz #6a (Module 6) due Sunday Oct 29 11:59pm Pre-quiz #6b (Module 6) due Sunday Oct 29 11:59pm
Week 9 Oct 30-Nov 5	Module 6: Leases	Chapter 17: Leases In Class Material from D2L: Handout	Homework Assignment #4 – Data Analytic due Sunday, Nov 5 11:59pm (<i>no revised submission required</i>).
Week 10 Nov 6-12	Module 6: Leases	See above	Module Quiz #5 (Module 6: Leases) due Sunday, Nov 12 11:59 pm Pre-quiz #7a (Module 7) due Sunday Nov 12 11:59pm
Week 11 Nov 13-19	Module 7: Accounting for income taxes	Chapter 15: Income taxes In Class Material from D2L: Handout	Pre-quiz #7b (Module 7) due Sunday Nov 19 11:59pm
Week 12 Nov 10-26	Module 7: Accounting for income taxes	See above	Module Quiz #6 (Module 7: Taxes) due Sunday, Nov 26 11:59 pm Homework Assignment #5 due Sunday, Nov 26 11:59pm (initial); Monday, Nov 27 11:59pm (final) Pre-quiz #8 (Module 8) due Sunday Nov 26 11:59pm
Week 13 Nov 27- Dec 3	Module 8: Pensions	Chapter 16: Pensions and other employment benefits In Class Material from D2L: Handout	Module Quiz #7 (Module 8: Pensions) due Sunday, Dec 3 Pre-quiz #9 (Module 9) due Sunday Dec 3 11:59pm
Week 14 Dec 4-10	Module 9: Accounting changes	Chapter 21: Changes and errors	Module Quiz #8 (Module 9: Accounting Changes) due Sunday, Dec 10 11:59 pm Homework Assignment #6 due Sunday, Dec 10 11:59pm (<i>no revised submission required</i>)

A final exam for this course will be between December 11-19, 2023. Do not schedule holidays or vacation trips during this time; you will not be accommodated.

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	40%
Final	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>

Important information about D02 (online section): This is an online course, and students require a microphone, audio and a webcam, along with a strong Internet connection. 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.

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 like ChatGPT

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.

SCHOOL OR DEPARTMENTAL INFORMATION

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.

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

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:

<https://camosun.ca/services/academic-supports/accessible-learning>

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 [policy](#)). Please visit <https://camosun.ca/services/forms#medical> 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: <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.