

COURSE SYLLABUS



COURSE TITLE:	ACCT 211 Financial Accounting 4
CLASS SECTION:	002 (on campus), D01 (online)
TERM:	Fall 2022
COURSE CREDITS:	3
DELIVERY METHOD(S):	Lecture: 002 Mon, Wed 10:30-12:20pm (CBA 286) D01 Mon 6:00-8:50pm (online)

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](#).

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: Jolene Kendrew, CPA, CA

EMAIL: kendrewj@camosun.bc.ca

OFFICE: CBA 231D

HOURS: Wednesday 9:30am-10:20am. Alternate times available by appointment, on-campus or virtual.

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, shareholders 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

- Required Text: Intermediate Financial Accounting – Volume 2 – 2021A (Lyryx).** An electronic version is available for download from D2L or here: <https://open.bccampus.ca/browse-our-collection/find-open-textbooks/?uuid=50e684ee-44c1-42f2-a278-c53cf1c3251e&contributor=&keyword=&subject=Accounting>
- 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.
- 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.
- 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
- D01 (online section):** You have the option to write the midterm and final exam on campus. If you write the midterm or final online, you will require a computer/laptop, strong internet connection, camera, microphone and audio, and a secondary electronic device (i.e. cell phone) or full-length mirror as the examinations are supervised with examination protocols.

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 5-9 No class Monday, Sept 5th (stat)	Introduction Module 1: Current Liabilities	Chapter 12: Current liabilities	D2L Attendance & Academic integrity survey – due Monday, September 12, 11:59pm. Pre-quiz #1 (Module 1) due Sunday, September 11 th 11:59pm Pre-quiz #2 (Module 2) due Sunday September 11 th 11:59pm
Week 2 Sept 12-16	Module 2: Long-term liabilities	Chapter 13: Long-term financial liabilities In Class Material from D2L: Handout	Module Quiz #1 (Modules 1 & 2) due Sunday, September 18 th 11:59 pm Homework Assignment #1 due Sunday, September 18 th 11:59pm (initial); Monday September 19 th 11:59pm (final) Pre-quiz #3 (Module 3) due Sunday, September 18 th 11:59pm
Week 3 Sept 19 - 23	Module 3: Equities	Chapter 18: Shareholder equity In Class Material from D2L: Handout	Module Quiz #2 (Module 3) due Sunday, September 25 th 11:59 pm 002 in-class engagement quiz #1 Monday, Sept 19 th Pre-quiz #4 (Module 4) due Sunday September 25 th 11:59pm
Week 4 Sept 26 - 30	Module 4: Complex Financial Instruments	Chapter 14: Complex financial instruments In Class Material from D2L: Handout	Module Quiz #3 (Module 4) due Sunday, October 2 nd 11:59 pm 002 in-class engagement quiz #2 Monday, Sept 26 th Homework Assignment #2 due Sunday, October 2 nd 11:59pm (initial); Monday, October 3 rd 11:59pm (final). Pre-quiz #5 (Module 5) due Sunday October 2 nd 11:59pm
Week 5 Oct 3 - 7	Module 5: Earnings per Share	Chapter 19: Earnings per share In Class Material from D2L: Handout	002 in-class engagement quiz #3 Monday, October 3 rd
Week 6 Oct 10 – 14 No class Monday, October 10th (stat)	Catch-up and review		Homework Assignment #3 due Sunday, October 16 th 11:59pm (initial); Monday, October 17 th 11:59pm (final)
Week 7 Oct 17 - 21	Module 5: Earnings		Module Quiz #4 (Module 5) due Sunday,

	per Share (continued); Midterm review (time permitting)		October 23 rd 11:59 pm (no revised submission required) 002 in-class engagement quiz #4 Monday, October 17 th
Week 8 Oct 24 - 28		Midterm exam Monday, October 24th • Details to be disclosed in class and on D2L	Pre-quiz #6a (Module 6) due Sunday October 30 th 11:59pm
Week 9 Oct 31 – Nov 4	Module 6: Leases	Chapter 17: Leases In Class Material from D2L: Handout	Homework Assignment #4 due Sunday, November 6 th 11:59pm (<i>no revised submission required</i>). Pre-quiz #6b (Module 6) due Sunday November 6 th 11:59pm
Week 10 Nov 7 – Nov 11	Module 6: Leases	See above	Module Quiz #5 (Module 6) due Sunday, November 13 th 11:59 pm 002 in-class engagement quiz #5 Monday, November 7 th Pre-quiz #7a (Module 7) due Sunday November 13 th 11:59pm
Week 11 Nov 14 - 18	Module 7: Accounting for income taxes	Chapter 15: Income taxes In Class Material from D2L: Handout	002 in-class engagement quiz #6 Monday, November 14 th Pre-quiz #7b (Module 7) due Sunday November 20 th 11:59pm
Week 12 Nov 21 - 25	Module 7: Accounting for income taxes	See above	Module Quiz #6 (Module 5) due Sunday, November 27 th 11:59 pm 002 in-class engagement quiz #7 Monday, November 21 st Homework Assignment #5 due Sunday, November 27 th 11:59pm (initial); Monday, November 28 th 11:59pm (final). Pre-quiz #8 (Module 8) due Sunday November 27 th 11:59pm
Week 13 Nov 28 – Dec 2	Module 8: Pensions	Chapter 16: Pensions and other employment benefits In Class Material from D2L: Handout	Module Quiz #7 (Module 8) due Sunday, December 4 th 11:59 pm 002 in-class engagement quiz #8 Monday, November 28 th Pre-quiz #9 (Module 9) due Sunday December 4 th 11:59pm
Week 14 Dec 5 - 9	Module 9: Accounting changes Module 10: Cash flow	Chapter 20: Statement of cash flows Chapter 21: Changes and errors	Module Quiz #8 (Module 9) due Sunday, December 11 th 11:59 pm

A final exam for this course will be held between December 12-20, 2022. 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](http://camosun.ca/services/accessible-learning/exams.html). <http://camosun.ca/services/accessible-learning/exams.html>

EVALUATION OF LEARNING

DESCRIPTION	WEIGHTING
Formative assessments (D2L pre-quizzes, D2L module quizzes, homework assignments, engagement quizzes [section 002 only])	20%
Midterm	35%
Final Exam (cumulative)	45%
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](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>

Note re: formative assessments – Formative assessments are designed as learning tools and will be assessed based on substantial completion of the relevant assignment or quiz, rather than a direct assessment of performance on the related task. Statistics will be used at the end of the term to determine the minimum number of formative assessments within each category (D2L pre-quizzes, D2L module quizzes, homework assignments, engagement quizzes [section 002 only]), required to earn the maximum grades, with the maximum completion requirement in each category of 80% of total assigned items. Discussion of expectations around what constitutes completeness will be held in class. Up to a maximum 2% bonus will also be awarded based on meaningful contributions to the discussion board (for example, relevant in-depth discussions and thoughtful and helpful responses to student questions).

Important information about D01 (online section): This is an online course, and students require a microphone, audio and a webcam, along with a strong Internet connection. Exams can be either online or in person. Online exams will be invigilated live using a microphone, audio and webcam. 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.

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

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 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.

Student Absences from this Course – COVID-19 Update

Camosun is committed to protecting the health and safety of all of our students and employees. At this time, the college has waived the requirement for a doctor's note for students who are required to self-isolate. If you are feeling unwell and unable to participate in class due to illness, you should contact your instructor to discuss your options. Where possible, alternative means of participating in the learning will be arranged. Students will not be academically penalized for such absences.

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

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

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.