

COURSE SYLLABUS



COURSE TITLE:	Accounting 310 Financial Accounting 5
CLASS SECTION:	D01 and 002
TERM:	Winter 2022
COURSE CREDITS:	3.0
DELIVERY METHOD(S):	Online (D01) and In-person (002)

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: CBA231D
HOURS: see D2L

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

This course studies business combinations, joint ventures, foreign currency transactions and operations, partnerships and for not-for-profit and public sector accounting.

- PREREQUISITE: C in [ACCT 210](#)

COURSE LEARNING OUTCOMES / OBJECTIVES

By the end of the course, a student should be able to:

- *Prepare complex consolidated financial statements using both the direct and worksheet approaches*
- *Analyze the various theory models for consolidation and non-controlling interest*
- *Account for joint ventures*
- *Account for foreign currency transactions including hedges*
- *Translate foreign currency financial statements*
- *Understand the similarities and differences in accounting for not-for-profit and public sector organizations compared to profit-oriented ones.*
- *Prepare journal entries and basic financial statements for not-for-profit organizations*
- *Prepare the accounting for partnerships*

REQUIRED MATERIALS & RECOMMENDED PREPARATION / INFORMATION

Texts: The Accounting 310 Workbook is required for each class. You must have the most recent version of the workbook (revised Nov 2021). The workbook is available on D2L and must be brought to each class (printed, or in electronic format if you have a tablet with stylus).

Websites: We may use the CPA Handbook and IFRS (see access instructions on D2L under the FAQ section)

Other: A non-programmable calculator is required.

D01 (online) only: Internet access, desktop or laptop computer, microphone and webcam. This section will have online real-time classes during the scheduled class hours that are listed on MyCamosun, as well as access to recordings of these sessions.

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. If you are printing the workbook material week-by-week, please ensure you have at least one week of materials in addition to the current week with you, in case we work ahead.

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.

See D2L for additional resources on each topic, including videos, articles and other supporting materials, organized by module.

WEEK of	TOPIC	EVALUATION (see D2L for specific details re: assessment timing and requirements)	WORKBOOK – required readings and questions (in class and homework)
January 10 th	Module 1: Non-strategic investments and significant influence	Complete the course policy and academic honesty survey by Friday, January 14th 6pm.	Pages 1-38 Examples 1-2A
January 17 th	Module 1: Non-strategic investments and significant influence	Engagement quiz #1 Module quiz #1	Pages 39-60 Examples 3-5
January 24 th	Module 2: Consolidation basics	Engagement quiz #2 Homework #1	Pages 61-81 Examples 6-7B
January 31 st	Module 2: Consolidation basics	Engagement quiz #3 Module quiz #2	Pages 82-109 Examples 8-13
February 7 th	Module 3: Post-acquisition date consolidation;	Engagement quiz #4 Homework #2	Pages 107-147 Examples 13-15B
February 14 th	Module 3: Post-acquisition date consolidation;	Engagement quiz #5 Module quiz #3	Pages 148-186 Examples 14A-18A

WEEK of	TOPIC	EVALUATION (see D2L for specific details re: assessment timing and requirements)	WORKBOOK – required readings and questions (in class and homework)
	Module 4: Complex intercompany transactions		
February 21 st	Reading break – no classes	Homework #3	
February 28 th	Module 4: Complex intercompany transactions (continued) Module 5: Consolidation comprehensive review	Engagement quiz #6	Pages 187-223 Examples 18B-23
March 7 th	Midterm exam – at Interurban Campus for both sections D01 and 002, Thursday March 10th. Tuesday drop-in review class.	Midterm exam	
March 14 th	Module 6: Joint arrangements Module 7: Segmented information and interim reporting Module 12: Partnerships; Data Analytics	Module quiz #4 Homework #4	Pages 224-244, 373-391 Examples throughout
March 21 st	Module 8: Foreign currency transactions	Engagement quiz #7	Pages 246-273 Examples 1-8
March 28 th	Module 9: Hedge Accounting Module 9: Foreign currency translation and consolidation	Engagement quiz #8 Module quiz #5 Homework #5	Pages 274-298 Examples 9-11B Pages 299-314 Example 12
April 4 th	Module 9: Foreign currency translation (continued) Module 10: Not-for-profit and public sector accounting	Engagement quiz #9	Pages 310-335 Examples 12-16 Pages 336-372 Examples 1-6
April 11 th	Module 10: Not-for-profit and public sector accounting (continued)	Module quiz #6 Homework #6	See above
Final exam dates/times released by the Registrar in late February			

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
Weekly engagement quizzes	4%

DESCRIPTION	WEIGHTING
Module quizzes (best 5 of 6)	15%
Homework assignments (2% each except for assignment #4 worth 3%)	13%
Midterm exam	28%
Final exam	40%
Discussion board	Bonus – up to 1%
	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>

COURSE GUIDELINES & EXPECTATIONS

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.

Midterm and Final exams are in-person at Camosun Interurban Campus. Please contact your instructor prior to the deadlines announced on D2L if you are situated outside of lower Vancouver Island or have a medical reason to not attend in person exams.

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.

- 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 \(CfAL\)](#) 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 Progress: Students are ultimately responsible for their learning and progress and are expected to seek help in a timely manner when they are unable to meet the course requirements. The College is committed to supporting student success and to working with students in achieving their educational goals. See Camosun College (2005) Academic Progress Policy from: <http://camosun.ca/about/policies/education-academic/e-1-programming-and-instruction/e-1.1.pdf>.

Final Exams: Students are expected to write tests and final exams at the scheduled time and place. In emergency circumstances, a student may write a test or final examination before or after the scheduled time if the student would otherwise be unable to complete the program or course. Exceptions due to emergency circumstances, such as unavoidable employment commitments, health problems, or unavoidable family crises, require the approval of the appropriate instructor. **Holidays or scheduled flights are not considered emergencies.** The student may be required to provide verification of the emergency circumstance. See Camosun College (2018) Final Examinations from: <http://camosun.ca/learn/calendar/current/procedures.html#academic>.

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.

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/apa>.

- Where required by your instructor, submit all assignments into the D2L drop box by your last name.
- In text citations for quotes, paraphrasing, and references must be consistent with APA standards.
- Grammar, spelling, style, document formatting, citations and all referencing using APA standards 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 Student Conduct Policy. See Camosun College (2003) Student Conduct Policy from: <http://camosun.ca/about/policies/education-academic/e-2-student-services-and-support/e-2.5.pdf>.

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.