

# COURSE SYLLABUS



COURSE TITLE:	Accounting 310 Financial Accounting 5
CLASS SECTION:	002 and D01
TERM:	Winter 2025
COURSE CREDITS:	3.0
DELIVERY METHOD(S):	002 - Tue/ Thurs 12:30 – 2:20 (in-person CBA 283) D01 - Thurs 6:00 – 8:50 (synchronous online)

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## INSTRUCTOR DETAILS

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NAME: Tiffany Francois, CPA, CA  
EMAIL: Francoist@camosun.ca  
OFFICE: CBA 279A  
OFFICE HOURS: By appointment

*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

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

PREREQUISITE(S): C in ACCT 210

## COURSE LEARNING OUTCOMES / OBJECTIVES

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*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

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Texts: The Accounting 310 Workbook is required for each class. You should have the most recent version of the workbook (Summer 2023). 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).

### Computer and software requirements

- a. The course materials will be provided online using Camosun College's Desire2Learn ("D2L") platform which you can access at **online.camosun.ca**. 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 Word and Excel frequently in this course. Please see details at <http://camosun.ca/services/its/other-services.html>.
- 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 section 002:* Exams will be written on campus. You may use your own laptop if you prefer as long as it has Respondus Lockdown installed.

- e. *For students in section D01:* 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. 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. 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). 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.
- f. *For students in section D01:* 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.

Other: Non-programmable calculator. Texas Instruments BAII + Recommended.

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.

Week	Topic	Evaluation (see D2L for specific details re: assessment timing and requirements)	Workbook – Required reading and practice questions
Week 1 Jan 5-11	Module 1: Non-strategic (passive) Investments versus Strategic Investments	<b>Complete the attendance discussion post by Friday, January 10th @ 11:59pm.</b>	<u>Module 1</u> <ul style="list-style-type: none"> <li>Pages 1-38</li> <li>Examples 1-4</li> </ul>
Week 2 Jan 12-18	Module 1: Non-strategic (passive) Investments versus Strategic Investments		Module 1 - continued
Week 3 Jan 19-25	Module 2: Business Combinations – The Basics	<b>D2L Module 1 Quiz</b> Monday, January 20th  <b>Homework Assignment 1</b> Sat, Jan 25 (initial)/Sun, Jan 26 (revised)	<u>Module 2</u> <ul style="list-style-type: none"> <li>Pages 54-103</li> <li>Examples 5-12</li> </ul>
Week 4 Jan 26-February 1	Module 2: Business Combinations – The Basics	<b>Homework Assignment 2</b> Sat, Feb 1 (initial)/Sun, Feb 2 (revised)	Module 2 - continued
Week 5 Feb 2 - 8	Module 3: Consolidation Subsequent to Acquisition Date	<b>D2L Module 2 Quiz</b> Monday, Feb 3  <b>Homework Assignment 3</b> Sat, Feb 8 (initial)/Sun, Feb 9 (revised)	<u>Module 3</u> <ul style="list-style-type: none"> <li>Pages 104-167</li> <li>Examples 13-16</li> </ul>
Week 6 Feb 9-15	Module 4: Complex intercompany transactions	<b>Homework Assignment 4</b> Sat, Feb 15 (initial)/Sun, Feb 16 (revised)	Module 3 – continued  <u>Module 4</u> <ul style="list-style-type: none"> <li>Pages 168-199</li> <li>Examples 17-21</li> </ul>
Week 7 Feb 16-22	Reading break	<b>D2L Module 3 Quiz</b> Monday, Feb 17  <b>Homework Assignment 5</b> Sat, Feb 22 (initial)/Feb 23 (revised)	Module 4 – continued  <u>Module 5</u> <ul style="list-style-type: none"> <li>Pages 200-223</li> <li>Examples 22-23</li> </ul> Test Your Knowledge
Week 8 Feb 23 – March 1	<b>Midterm exam - During scheduled class time.</b> You must write with the section that you are registered in, unless permission approved in advance.	<b>D2L Module 4 Quiz</b> Monday, Feb 24  <b>Midterm exam – Thursday February 27th</b>	
Week 9			

March 2 - 8	<b>Midterm Debrief</b>  Self Study Project Modules: Module 6: Joint arrangements Module 7: Segmented Information & Interim Reporting Module 12: Partnerships		Module 6: Pages 224-233 Module 7: Pages 234-244 Examples throughout Module 12: Pages 373-392 Examples throughout
Week 10 March 9 - 15	Module 8: Foreign currency transactions	<b>D2L Modules 6, 7 &amp; 12 Quiz</b> Monday, March 10  <b>Homework Assignment 6 - Data Analytics</b> Saturday March 15	Module 8 <ul style="list-style-type: none"> <li>Pages 245-273</li> <li>Examples 1-8</li> </ul>
Week 11 March 16 - 22	Module 9: Hedge Accounting  Module 10: Foreign currency translation and consolidation	<b>D2L Module 8 Quiz</b> Monday, March 17	Module 9 <ul style="list-style-type: none"> <li>Pages 274-298</li> <li>Examples 9-11B</li> </ul> Module 10 <ul style="list-style-type: none"> <li>Pages 299-335</li> <li>Examples 12-17</li> </ul>
Week 12 March 23 - 29	Module 10: Foreign currency translation and consolidation	<b>D2L Module 9 Quiz</b> Monday, March 24  <b>Homework Assignment 7</b> Sat, Mar 29 (initial)/Sun, Mar 30 (revised)	Module 10 - continued
Week 13 March 30 – April 5	Module 11: Not-for-profit and public sector accounting	<b>D2L Module 10 Quiz</b> Monday, March 31	Module 11 <ul style="list-style-type: none"> <li>336-371</li> <li>Examples 1-6</li> </ul>
Week 14 April 6 - 12	Final Exam Preparation	<b>D2L Module 11 Quiz</b> Monday, April 7	
<p><b>Final exam period April 14 – 25th. Dates will be released by the Registrar’s office on February 14, 2025.</b> Do not schedule holiday/vacation trips during this time as 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. <b>There are no options for online midterm or final exam writing for in-person courses.</b></p>			

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 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
<p>a. <b>D2L Quizzes</b></p> <p><i>Module Quizzes</i> To assist your understanding of the course concepts and application, you will complete online module quizzes. These quizzes must be completed on time</p>	12%
<p>b. <b>Homework Assignments</b></p> <p>Assignments will be used to develop your analytical, research, and communication skills related to the course topics. <i>Note: Both the initial submission and the final submission must both be submitted to earn marks. The lowest assignment will be dropped.</i></p>	12%
<p>c. <b>Formative Assessments</b></p> <p>Formative Assessments includes in-class quizzes and other in-class, and out-of-class, assessment activities not listed in the other evaluation categories. The lowest two items will be dropped from your overall grade. If a formative assessment is missed, it will count as one of the dropped items.</p>	6%
<p>d. <b>Exams</b> (Midterm 30% and Final 40%)</p> <p>The midterm (100 minutes 30%) and final exam (180 minutes 40%). Details regarding the structure of each exam will be provided during the course. .</p>	30% 40%
<p>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 <a href="#">Grade Review and Appeals</a> policy for more information. <a href="http://camosun.ca/about/policies/education-academic/e-1-programming-and-instruction/e-1.14.pdf">http://camosun.ca/about/policies/education-academic/e-1-programming-and-instruction/e-1.14.pdf</a></p>	<p><b>TOTAL</b> 100%</p>

**Formative assessments** – Formative assessments are designed as learning tools and will be assessed based on *completion* of the relevant items (assignments/quizzes/activities), rather than on your *performance*. Statistics will be used at the end of the term to determine the minimum number of formative assessments you have completed to earn full marks: D2L module quizzes, homework assignments, engagement activities. Each activity is equally weighted. To earn the maximum grade, you must *complete* 80% of the total assigned items. If you complete less than 80% of the tasks, your mark will be prorated based on how many you completed. Discussion of expectations around what constitutes completeness will be held in class.

## COURSE GUIDELINES & EXPECTATIONS

All submitted work in this course for assessment is to be your own work. Please see the College-Wide Academic Integrity policy below regarding academic expectations and implications. Examinations are closed-book and held at the time and date scheduled. Please see the School of Business policy below regarding missed examinations and assignments.

**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 various assessments 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 personal emergencies or unforeseeable extenuating circumstances in accordance with the College's Final Exam Reschedule and Repeat Policy <https://camosun.ca/sites/default/files/2022-11/e-1.17.pdf>
- b) Students registered through the [Centre for Accessible Learning \(CAL\)](#) should discuss timelines with their instructors at the beginning of each semester.

**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.

### **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>

If you are uncertain or have any questions regarding academic integrity, please do not hesitate to discuss these with your instructor.

### 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

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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

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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](http://camosun.ca/services).

Support Service	Website
Academic Advising	<a href="http://camosun.ca/services/academic-supports/academic-advising">camosun.ca/services/academic-supports/academic-advising</a>
Accessible Learning	<a href="http://camosun.ca/services/academic-supports/accessible-learning">camosun.ca/services/academic-supports/accessible-learning</a>
Counselling	<a href="http://camosun.ca/services/health-and-wellness/counselling-centre">camosun.ca/services/health-and-wellness/counselling-centre</a>
Career Services	<a href="http://camosun.ca/services/co-operative-education-and-career-services">camosun.ca/services/co-operative-education-and-career-services</a>
Financial Aid and Awards	<a href="http://camosun.ca/registration-records/financial-aid-awards">camosun.ca/registration-records/financial-aid-awards</a>
Help Centres (Math/English/Science)	<a href="http://camosun.ca/services/academic-supports/help-centres">camosun.ca/services/academic-supports/help-centres</a>
Indigenous Student Support	<a href="http://camosun.ca/programs-courses/iecc/indigenous-student-services">camosun.ca/programs-courses/iecc/indigenous-student-services</a>
International Student Support	<a href="http://camosun.ca/international">camosun.ca/international</a>
Learning Skills	<a href="http://camosun.ca/services/academic-supports/help-centres/writing-centre-learning-skills">camosun.ca/services/academic-supports/help-centres/writing-centre-learning-skills</a>
Library	<a href="http://camosun.ca/services/library">camosun.ca/services/library</a>
Office of Student Support	<a href="http://camosun.ca/services/office-student-support">camosun.ca/services/office-student-support</a>
Ombudsperson	<a href="http://camosun.ca/services/ombudsperson">camosun.ca/services/ombudsperson</a>
Registration	<a href="http://camosun.ca/registration-records/registration">camosun.ca/registration-records/registration</a>
Technology Support	<a href="http://camosun.ca/services/its">camosun.ca/services/its</a>
Writing Centre	<a href="http://camosun.ca/services/academic-supports/help-centres/writing-centre-learning-skills">camosun.ca/services/academic-supports/help-centres/writing-centre-learning-skills</a>

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

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### 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 [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](https://camosun.ca/services/sexual-violence-support-and-education). To contact the Office of Student Support: [oss@camosun.ca](mailto: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.