

# COURSE SYLLABUS



**COURSE TITLE:** Accounting 400 Accounting Theory

**CLASS SECTION:** D01 & D02

**TERM:** Summer 2023

**COURSE CREDITS:** 3

**DELIVERY METHOD(S):** D01 -Online asynchronous; D02-Online synchronous Monday

2:30-4:20. Optional face-to-face sessions in CBA 287

Camosun College campuses are located on the traditional territories of the Ləkʷəŋən and WSÁNEĆ peoples. We acknowledge their welcome and graciousness to the students who seek knowledge here.

Learn more about Camosun's [Territorial Acknowledgement](#).

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*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

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**NAME:** Keri Norrie, PME, FCPA, FCA, CGA

**EMAIL:** norriek@camosun.bc.ca. You can also email me via the D2L course webpage.

**OFFICE:** CBA 224 for in-person office time + D2L for virtual office time (access via D2L)

**OFFICE HOURS:** Monday 4:30-5:30 (virtual and in person); Tuesday and Thursday 1:00-2:00 in person. Other times are also available if these times are not convenient.

*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 advanced course in financial accounting develops an in-depth understanding of the theory that underlies financial reporting in Canada and applies this knowledge to current accounting issues. Cases will be used extensively as well as current literature to develop the judgment and analytical skills necessary for a professional accountant.

**PREREQUISITE(S):** C in ACCT 210 and 211

## COURSE LEARNING OUTCOMES / OBJECTIVES

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After taking this course, you will be able to:

- Demonstrate an in-depth knowledge of the fundamental concepts and theories that underlie financial accounting
- Analyze the various accounting models including historical cost, market value, and discounted cash flow and examine how these models aid in solving contemporary problems in accounting
- Understand the process and issues of accounting standard setting in Canada
- Demonstrate case analysis and research skills
- Analyze current issues facing accounting
- Understand the contributions of related fields of study, particularly finance and economics, as it relates to financial accounting.

## REQUIRED MATERIALS & RECOMMENDED PREPARATION / INFORMATION

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### 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](http://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>. 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. 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 or a full length mirror as the examinations are supervised with examination protocols which will need to be assessed prior to the examination.

### Textbook and other materials

Optional: Scott, W.R. & O'Brien, P.C. (2020). *Financial Accounting Theory* (8<sup>th</sup> ed.). Pearson. The textbook is used throughout the course and while recommended, it is optional given the materials available on the course website. Copies are also available for loan under reserves at the Interurban library.

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.

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.

WEEK or DATE RANGE	ACTIVITY or TOPIC	TEXTBOOK	ACTIVITY/DISCUSSION DUE DATES
Week 1 May 1-7  <i>OPTIONAL – In person session CBA 287</i>	Module 1: Introduction to Accounting Theory and Case Analysis	Chapter 1	<b>D2L – Discussion board-</b> Module 1 Personal Introduction + Intermediate Financial Accounting due by <b>Sunday, May 7 at 11:59 pm</b> ( <i>Note: This post is required to confirm your attendance in the class; otherwise, you are removed from the course according to College policy</i> )  <b>D2L – Quiz</b> Module 1 Step 1 & 2 Quiz-Review of Financial Acct due by <b>Sunday, May 7 at 11:59 pm</b>
Week 2 May 8-14	Module 1 continued	Chapter 1	<b>D2L – Quiz</b> Module 1 - Step 5: Quiz – test your understanding of key concepts from this module by <b>Sunday, May 14, 11:59 pm</b>
Week 3 May 15-21  <i>OPTIONAL – In person session CBA 287</i>	Module 2: Standard Setting-First Week	Chapter 1 cont., Chapter 12	<b>D2L – Case Assignment #1-</b> Outline & case response by <b>Monday, May 15, 2:30 pm</b> ( <i>note: due by the <u>beginning</u> of class time</i> )  <b>D2L – Case Assignment #1-</b> Debrief by <b>Sunday, May 21 11:59 pm</b>  <b>D2L – Discussion board</b> Module 1 Step 4- Post #2 Intermediate financial accounting reflection due by <b>Sunday, May 21, 11:59 pm</b>
Week 4 May 22-28 <i>No class- Victoria Day</i>	Module 2 continued – Second Week	Chapter 1 cont., Chapter 12 & 13	<b>D2L – Technical Review #1-initial submission</b> - by <b>Monday, May 22, 2:30 pm</b> ( <i>note: due by the <u>beginning</u> of class time</i> )  <b>D2L – Technical Review #1-corrected submission &amp; debrief</b> - by <b>Sunday, May 28, 11:59 pm</b>  <b>D2L – Quiz</b> Module 2 - Step 2 Second Week - Review of revenue recognition (ASPE 3400) by <b>Sunday, May 28, 11:59 pm</b>
Week 5 May 29-June 4  <i>OPTIONAL – In person session CBA 287</i>	Module 2 continued – Third Week	Chapter 1 cont., Chapter 12 & 13	<b>In-Class* Case Assignment #2</b> – completed and submitted on <b>Monday, May 29</b> ( <i>note: due by <u>end-of-class time (4:30)</u></i> ) <i>*if you are asynchronous, you can complete on your own and submit by 4:30 pm</i>  <b>D2L - In-Class Case Assignment #2-</b> Debrief by <b>Sunday, June 4, 11:59 pm</b>  <b>D2L – Quiz</b> Module 2 - Step 2 Third Week -Subsequent events by <b>Sunday, June 4, 11:59 pm</b>  <b>D2L –Quiz</b> Module 2 - Step 5: Quiz – test your understanding of key concepts from this module by <b>Sunday, June 4 at 11:59 pm</b>

WEEK or DATE RANGE	ACTIVITY or TOPIC	TEXTBOOK	ACTIVITY/DISCUSSION DUE DATES
Week 6 June 5-11	Module 3: Underpinnings of Financial Accounting- First Week	Chapter 12 & 13  Chapter 2,3 and 4	<b>D2L – Technical Review #2-initial submission</b> - by <b>Monday, June 5, 2:30 pm</b> (note: due by the <i>beginning</i> of class time)  <b>D2L – Technical Review #2-corrected submission &amp; debrief</b> - by <b>Sunday, June 11, 11:59 pm</b>  <b>D2L – Corporate Assignment Survey</b> - due by <b>Sunday, June 11, 11:59 pm</b>
Week 7 June 12-18  <i>Midterm In person session CBA 287</i>	Module 3: Underpinnings of Financial Accounting- First Week, cont.	Chapter 2,3 and 4, cont.	<b>In-Class* -Midterm Monday June 12 at 2:30</b> On campus option CBA 287 at Interurban Campus. No class after midterm. (see information above under REQUIRED MATERIALS & RECOMMENDED PREPARATION / INFORMATION). <i>*Note: Other start times will be required for students writing off-campus.</i>  <b>D2L –Quiz</b> Module 3 - Step 5: Quiz – test your understanding of key concepts from this module by <b>Sunday, June 18, 11:59 pm</b>
Week 8 June 19-25	Module 3: Underpinnings of Financial Accounting- Second Week	Chapter 2,3 and 4, cont.	<b>D2L – Case Assignment #3</b> - Case response by <b>Monday, June 19, 2:30 pm</b> (note: due by the <i>beginning</i> of class time)  <b>D2L – Case Assignment #3</b> -Debrief by <b>Sunday, June 25 at 11:59 pm</b>  <b>D2L –Quiz</b> Module 3 - Step 5: Quiz – test your understanding of key concepts from this module by <b>Sunday, June 25, 11:59 pm</b>
Week 9 June 26- July 2  <i>OPTIONAL – In person session CBA 287</i>	Module 4: The Information Perspective on Decision Usefulness (Value Relevance); Corporate Assignment Review	Chapter 5	<b>D2L – Technical Review #3-initial submission</b> - by <b>Monday, June 26, 2:30 pm</b> (note: due by the <i>beginning</i> of class time)  <b>D2L – Technical Review #3-corrected submission &amp; debrief</b> - by <b>Sunday, July 2, 11:59 pm</b>  <b>D2L –Quiz</b> Module 4 - Step 5: Quiz – test your understanding of key concepts from this module by <b>Sunday, July 2 at 11:59 pm</b>
Week 10 July 3-9 <i>No class- Canada Day</i>	Module 5: The Measurement Perspective on Decision Usefulness (Valuation Approach)	Chapter 6	<b>D2L –Quiz</b> Module 5 - Step 2 Leases by <b>Sunday, July 9 at 11:59 pm</b>  <b>D2L –Quiz</b> Module 5 - Step 2 Financial Instruments by <b>Sunday, July 9 at 11:59 pm</b>
Week 11 July 10-16  <i>OPTIONAL – In person session CBA 287</i>	Module 5 continued	Chapter 6, cont., Chapter 7	<b>D2L – Technical Review #4-initial submission</b> - by <b>Monday, July 10, 2:30 pm</b> (note: due by the <i>beginning</i> of class time)  <b>D2L – Technical Review #4-corrected submission &amp; debrief</b> - by <b>Sunday, July 16, 11:59 pm</b>  <b>D2L –Quiz</b> Module 5 - Step 2 Tangible and Intangible Assets; Impairment by <b>Sunday, July 16 at 11:59 pm</b>  <b>D2L –Quiz</b> Module 5 - Step 5: Quiz – test your understanding of key concepts from this module by <b>Sunday, July 16 at 11:59 pm</b>

WEEK or DATE RANGE	ACTIVITY or TOPIC	TEXTBOOK	ACTIVITY/DISCUSSION DUE DATES
Week 12 July 17-23  <i>OPTIONAL</i> – In person session CBA 287	Module 6: Managerial Perspective & Corporate Governance	Chapter 8, 9, 10, 11	<b>D2L – Case Assignment #4</b> -Case response by <b>Monday, July 17, 2:30 pm</b> ( <i>note: due by the <u>beginning</u> of class time</i> )  <b>D2L – Case Assignment #4</b> -Debrief by <b>Sunday, July 23 at 11:59 pm</b>
Week 13 July 24-30  <i>OPTIONAL</i> – In person session CBA 287	Module 6 cont., work class for Corporate Assignment	Chapter 8, 9, 10, 11, cont.	<b>D2L – Case Assignment #5</b> Module 6, Step 4, Case response by <b>Monday, July 24, 2:30 pm</b> ( <i>note: due by the <u>beginning</u> of class time</i> )  <b>D2L – Case Assignment #5</b> Module 6, Step 4, case debrief by <b>Sunday, July 30 at 11:59 pm</b>  <b>D2L –Quiz</b> Module 6 - Step 5: Quiz – test your understanding of key concepts from this module by <b>Sunday, July 30 at 11:59 pm</b>
Week 14 July 31-Aug 6  <i>OPTIONAL</i> – In person session CBA 287	Corporate assignment		<b>In-Class* – Corporate Assignment management meeting presentation on Monday, July 31, 2:30 (class time)</b>  <i>*Note: You will be presenting during class time (either virtually or in person, depending on your preference); for asynchronous students, a video group option is possible for your management meeting; it would need to be coordinated by you with an estimated 2-3 groups participating for each meeting</i>  <b>D2L -Corporate Assignment and Self and Partner evaluation</b> – due by <b>Sunday, Aug 6, 11:59 pm</b>  <b>D2L – Discussion board</b> Final reflection by <b>Sunday, Aug 6, at 11:59 pm</b>
Final Exams August 8 - August 16			Date and time TBA by Camosun College. On campus option at Interurban Campus. (see information above under REQUIRED MATERIALS & RECOMMENDED PREPARATION / INFORMATION). <i>Note: Other start times will be required for students writing off-campus.</i>

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
<p>a. <b>Corporate Assignment</b></p> <p>To provide applied practical experience, you will complete an assignment that applies your knowledge to specific Canadian public companies. Further instructions will be provided in class.</p>	10%*
<p>b. <b>Quizzes</b></p> <p>To assist your understanding of the course concepts and application, you will complete online quizzes. These quizzes must be completed on time. If you miss a quiz for whatever reason, then that quiz grade will be zero. The lowest four quiz marks will be dropped. You have three attempts at each quiz.</p>	6%
<p>c. <b>Assignments: Cases and Research</b></p> <p>Assignments will be used to develop your analysis, research, and communication skills related to applied case scenarios and current accounting topics. Your lowest assignment grade will be dropped, with the remaining assignments used for your overall grade. <i>Note: Both the case assignment and its debrief must both be submitted to earn marks.</i></p>	25%*
<p>d. <b>Technical Reviews</b></p> <p>Technical reviews provide the opportunity to research technical topics and apply your knowledge. Your lowest technical review grade will be dropped, with the remaining technical reviews used for your overall grade. <i>Note: Both the technical review and its debrief must both be submitted to earn marks.</i></p>	6%*
<p>e. <b>Exams</b></p> <p>The midterm (20%) and final exam (27%). See Required Materials &amp; Recommended Preparation/Information above for further details.</p>	20% 27%
<p>f. <b>D2L discussion board posts</b></p> <p>To apply the concepts to your real-life experience as well as to engage with your fellow learners, 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, completed within the required timeframes, and reflect your understanding applied to the material. It will be assessed holistically at the end of the term, after reviewing your posts for the semester. Preliminary mark guidance will be provided during the term.</p>	3%*
<p>g. <b>Pervasive competency</b></p> <p>The pervasive competency reflects the professional behaviours expected in class and for careers in accounting. This grade will be assessed based on factors including: timely submissions including completion of discussion board posts on time; submitting work in accordance with the required criteria and format; demonstrating collaboration within class and outside of class online, such as supporting fellow students with their questions on the discussion board; attendance; completing required pre-readings and other homework for class; and effective team skills for the corporate assignment.</p>	3%
<p style="text-align: right;"><b>TOTAL</b></p>	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>

\*Cases, corporate assignments and discussion board posts may use the following competency-based evaluation rubric for their assessment:

Evaluation	Typical indicators
Level 1 (95%) Proficient with distinction.	Technically correct; excellent analytical competency demonstrated applied to situational facts; professional preparation and presentation.
Level 2 (87%) Highly Proficient	Most items technically correct; very good analytical competency demonstrated applied to situational facts; professional preparation and presentation.
Level 3 (78%) Proficient	Most items technically correct; errors with one or more significant issues; good analytical competency demonstrated applied to situational facts; professional preparation and presentation.
Level 4 (67%) Approaching proficiency	Some items technically correct; analysis generic rather than applied or not complete; professional preparation and presentation in most cases.
Level 5 (55%) Proficiency not achieved	Proficiency not achieved technically, analytically, and/or professionally.
Level 6 (0%) Passing not achieved	Response not submitted or a reasonable attempt not performed.

## COURSE GUIDELINES & EXPECTATIONS

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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.

## SCHOOL OR DEPARTMENTAL INFORMATION

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**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.
- 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.

**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

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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 <http://camosun.ca/students/>.

Support Service	Website
Academic Advising	<a href="http://camosun.ca/advising">http://camosun.ca/advising</a>
Accessible Learning	<a href="http://camosun.ca/accessible-learning">http://camosun.ca/accessible-learning</a>
Counselling	<a href="http://camosun.ca/counselling">http://camosun.ca/counselling</a>
Career Services	<a href="http://camosun.ca/coop">http://camosun.ca/coop</a>
Financial Aid and Awards	<a href="http://camosun.ca/financialaid">http://camosun.ca/financialaid</a>
Help Centres (Math/English/Science)	<a href="http://camosun.ca/help-centres">http://camosun.ca/help-centres</a>
Indigenous Student Support	<a href="http://camosun.ca/indigenous">http://camosun.ca/indigenous</a>
International Student Support	<a href="http://camosun.ca/international/">http://camosun.ca/international/</a>
Learning Skills	<a href="http://camosun.ca/learningskills">http://camosun.ca/learningskills</a>
Library	<a href="http://camosun.ca/services/library/">http://camosun.ca/services/library/</a>
Office of Student Support	<a href="http://camosun.ca/oss">http://camosun.ca/oss</a>
Ombudsperson	<a href="http://camosun.ca/ombuds">http://camosun.ca/ombuds</a>
Registration	<a href="http://camosun.ca/registration">http://camosun.ca/registration</a>
Technology Support	<a href="http://camosun.ca/its">http://camosun.ca/its</a>
Writing Centre	<a href="http://camosun.ca/writing-centre">http://camosun.ca/writing-centre</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.

### 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 <http://camosun.ca/about/policies/education-academic/e-1-programming-and-instruction/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: <http://camosun.ca/services/accessible-learning/>

### Academic Progress

Please visit [https://www.camosun.ca/sites/default/files/2021-05/e-1.1\\_0.pdf](https://www.camosun.ca/sites/default/files/2021-05/e-1.1_0.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" (<https://camosun.ca/registration-records/policies-and-procedures-students/registration-policies-students>) 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://www.camosun.ca/sites/default/files/2021-05/e-2.9.pdf> and [camosun.ca/sexual-violence](http://camosun.ca/sexual-violence). 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 <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.

### 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.

### 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.