

# COURSE SYLLABUS



COURSE TITLE: ACCT 480 Applied Professional Practice

CLASS SECTION: D01 and D02

TERM: Fall 2022

COURSE CREDITS: 3.0

DELIVERY METHOD(S): 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://camosun.ca/about/covid-19-updates>

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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: Jennifer Dickson, MEd, CPA, CA, BSc

EMAIL: [dicksonj@camosun.bc.ca](mailto:dicksonj@camosun.bc.ca)

OFFICE: CBA 231D

HOURS: **By appointment – please email**

*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 integrates and applies the knowledge acquired in financial accounting, managerial accounting, income tax, audit, finance, law, and information technology to evaluate business situations experienced by professional accountants. Students use current business practices and literature to further develop the judgment, research, and communication skills required in professional practice.

PREREQUISITE(S): C in ACCT 380 and one of C in ACCT 350 or C in ACCT 375

CO-REQUISITE(S): n/a

EXCLUSION(S): n/a

## COURSE LEARNING OUTCOMES / OBJECTIVES

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1. Integrate and apply knowledge from income tax, financial accounting, managerial accounting, audit, finance, law, and information technology to situations typically experienced by an accountant in public practice, industry, and government.

2. Evaluate business scenarios typically experienced by accountants and plan appropriate strategies for dealing with those scenarios.
3. Apply relevant information through researching and interpreting material such as the Chartered Professional Accountants (CPA) Handbook, the Income Tax Act, current business literature, ethical standards, government policies, and emergent technical literature to a variety of business issues.
4. Analyze and prepare written reports and oral presentations on a variety of business challenges for specific audiences, such as bankers, clients, partners and government agencies.
5. Analyze and demonstrate the ethical behaviour required by accountants in various business situations.

## REQUIRED MATERIALS & RECOMMENDED PREPARATION / INFORMATION

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In addition to the course D2L site, you will be using numerous reference resources available to you free online via the Camosun College library including the CPA Handbook, the Income Tax Act, Ernst & Young's Complete Guide to Income Tax, as well as business management resources including Mastering Strategic Management by Ketchen and Short, available as an open textbook at:

<https://open.bccampus.ca/browse-our-collection/find-open-textbooks/?uuid=91cdf18-273d-44cc-8432-865d09005fda&contributor&keyword&subject>

As well, you will research numerous other sources including the CRA and CPA websites and the provincial government website.

You will also be using various software including Profile, Excel, and Word. You can obtain a free student copy of Profile by registering at [www.intuiteducation.ca/students](http://www.intuiteducation.ca/students) (you need to pick Profile from the list of available software).

## COURSE SCHEDULE, TOPICS, AND ASSOCIATED PREPARATION / ACTIVITY / EVALUATION

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This course integrates and applies knowledge acquired in financial accounting, managerial accounting, income tax, audit, finance, law, and information technology to evaluate business situations experienced by professional accountants. Students use current business practices and literature to further develop the judgment, research, and communication skills required in professional practice.

**IMPORTANT: All assignments are due via the D2L assignments folder by 11:55 pm PST on the stated date.**

**I will hold online sessions via Zoom from 6:00 pm to 8:50 pm PST every Monday. The purpose of these online sessions is to provide support to students. You do not have to attend the online sessions, and I will not track, nor report on attendance at the online sessions. If no students attend the session by 7:00 pm PST, I will end the meeting. If there are no more questions from students, I will end the meeting early. If you have questions to ask, please make sure that you attend before 7:00 pm PST. All meetings will be recorded and posted to D2L as quickly as possible. If you are unable to attend the meeting in person, you can review the recording at your convenience.**

The following schedule and course components are subject to change with reasonable advance notice, as deemed appropriate by the instructor.

WEEK	DATE	TOPIC	OTHER NOTES
1	September 6	Unit 1 – Accounting student in public practice	Sunday, September 11: Course requirements quiz due (two attempts provided)
2	September 12	Unit 1 – Accounting student in public practice	Sunday, September 18: Assignment 1 due
3	September 19	Unit 1 – Accounting student in public practice	Tuesday, September 20: Assignment 1 self-evaluation due
4	September 26	Unit 1 – Accounting student in public practice	Sunday, October 2: Assignment 2 due
5	October 3	Unit 1 – Accounting student in public practice	Tuesday, October 4: Assignment 2 self-evaluation due
6	October 10	No Online Session: Thanksgiving Day	
7	October 17	Unit 1 – Accounting student in public practice	Sunday, October 23: Assignment 3 due
8	October 24	Unit 2 – Assistant Controller in Industry	Tuesday, October 25: Assignment 3 self-evaluation due
9	October 31	Midterm Exam	Friday, November 4: Term Test (Midterm)
10	November 7	Unit 2 – Assistant Controller in Industry	Sunday, November 13: Assignment 4 due
11	November 14	Unit 3 – Tax Auditor with CRA	Tuesday, November 15: Assignment 4 self-evaluation due
12	November 21	Unit 3 – Tax Auditor with CRA	Sunday, November 27: Assignment 5 due
13	November 28	Unit 4 – Financial Officer with the Provincial Government	Tuesday, November 29: Assignment 5 self-evaluation due  Sunday, December 4 Assignment 6 due
14	Dec 5	Unit 4 – Financial Officer with the Provincial Government	Tuesday, December 6: Assignment 6 self-evaluation due  Friday, December 9: All revisions due
	<b>TBD</b>	Final Exam	

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](http://camosun.ca/services/accessible-learning/exams.html). <http://camosun.ca/services/accessible-learning/exams.html>

## EVALUATION OF LEARNING

DESCRIPTION	WEIGHTING
Assignments	42%
Final Exam	30%
Midterm Exam	25%
Course Requirements Quiz	3%
	<b>TOTAL</b>
	100%

If you have a concern about a grade you have received for an evaluation, please notify 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>

Assignment tasks will be self-evaluated as follows, unless otherwise indicated:

Level 1 (100%) Proficient with distinction	Technically correct; professional preparation and presentation. This grade can only be achieved on an initial submission of a task, not revisions.
Level 2 (87%) Highly proficient	Most items technically correct; professional preparation and presentation.
Level 3 (78%) Proficient	Most items technically correct; errors with one or more significant issues; professional preparation and presentation.
Level 4 (67%) Approaching proficiency	Some items technically correct; professional preparation and presentation in most cases.
Level 5 (55%) Proficiency not achieved	Proficiency not achieved technically and/or professionally.
Level 6 (0%) Passing not achieved	Task unsatisfactory, including submitted late, poor use of grammar, technically weak, unprofessional response. <i>If a level 6 is awarded on any task, a revision is required to improve the mark to a level 5. If a level 6 is received on a task and it is not revised, then you will receive an incomplete grade for the <u>entire course</u>.</i>

## Assignment task submission requirements

- On Mondays at 9:00 am PST, the assignment for your simulated work term will be released.
- Unless otherwise noted, all tasks are due by Sunday of the indicated week by 11:55 pm PST.
- The initial submissions are reviewed for completion and to ensure a “reasonable attempt” has been made. If all tasks have been attempted reasonably, full marks will be awarded for the initial submission, irrespective of accuracy.
- Once your tasks have been submitted to the D2L assignment dropbox, a self-evaluation form (in Excel) will release into the weekly task folder in Content. You must complete the self-evaluation form and upload it to the appropriate D2L dropbox by Tuesday at 11:55 pm PST or you will receive a level 6 for those tasks.
- The instructor will compare the results of your self-evaluation to the original work you submitted and either agree or disagree with your self-evaluation using a D2L rubric. Your instructor’s assessment of each task is considered final and will be transmitted to the gradebook.
- All initial submissions must be named as follows: *LastnameFirstname–assignmentnumber*. For example: **DicksonJennifer-assignment1.doc** \*This includes Profile files
- All self-evaluation forms must be named as follows: *LastnameFirstname–selfevaluation-assignmentnumber*. For example: **DicksonJennifer-selfevaluation-assignment1**
- Students have the ability to revise up to four tasks (not four assignments) in this course. Revising a task can increase your mark on that task by one level. Level 6 tasks must be revised to avoid an incomplete grade in the course.
- Revisions must be completed in a different font colour in the original submission so that they can easily be identified by the instructor. All revised submissions must be named as follows: *LastnameFirstname–assignmentnumber–tasknumber–revised* and uploaded to the appropriate revision D2L dropbox.
- Your instructor will review each revised task and increase the mark by one level if warranted (e.g. from a Level 4 to a Level 3). Your instructor’s assessment of revised tasks is considered final and will be transmitted to the gradebook.

## COURSE GUIDELINES & EXPECTATIONS

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### Late Submission Policy

- Given the timing of the self-evaluations for the course, **late submissions are not permitted**.
- Student technical issues are not an acceptable reason for handing in late submissions.
- As indicated above, you cannot have a level 6 on any task in this class or it results in an incomplete grade for the course. As a result, it is better to hand in an attempt for each task by the submission deadline than to leave a task blank.

### Formatting of Task Submissions

Note: failure to follow these formatting guidelines will impact your mark for that assignment’s submission.

### Word documents

1. Documents must be single-spaced, using 12-point Arial font and one-inch margins.
2. Use one Word file for all tasks that require a written response.
3. Insert a page break between each task within the Word file.
4. Label each page of the Word document with the task number.
5. Use the correct Memo or Letter format as required, unless indicated otherwise in the task.
6. Use headings and bullets to organize your information.

7. Your tasks must be in the order presented (i.e. task 1A must be before task 1B).

### Excel documents

1. Use one Excel file for all tasks that require calculations.
2. Use a different tab or sheet for each task within the Excel file.
3. Label each sheet of the Excel document with the task number.
4. Use the Excel formulas for all calculations. Use cell references to link information that is calculated elsewhere in your spreadsheet.
5. Show calculations as separate line items.
6. Do not copy and paste an image of an Excel file or embed an Excel file within a Word document. If an Excel file contains supporting calculations, please refer to this document within the Word document and submit both files.
7. Your tasks must be in the order presented (ie. task 1A must be before task 1B).

### Policy on Student Assessment

The midterm and final exams are written remotely in D2L; there are no exceptions. Students who have a medical accommodation to handwrite their exams and/or must make the necessary arrangements with the Centre for Accessible Learning (CAL). CAL students who do not have a medical accommodation to handwrite will complete their exams in D2L.

Non-attendance on a scheduled exam date results in a nil grade unless evidenced by a medical certificate. With a medical certificate, the midterm percentage will be included in the final exam. Exams are closed book. The only material allowed in an exam is a calculator, pen, pencil, highlighter, and eraser.

Exam rules will be posted to the D2L site closer to the exam dates.

There are no make-up assignments, quizzes or exams offered to improve a course grade.

**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) **The midterm and final exam will both be written remotely and delivered via D2L.**
- c) Students registered through the [Centre for Accessible Learning \(CAL\)](#) should discuss timelines with their instructors at the beginning of each semester.
- d) 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.

### 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>

- 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 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>.

### Recommended Materials/Resources to Assist Students to Succeed Throughout the Course

[Camosun Learning Skills page](#) and [Camosun Learning Skills Guides](#)  
[Camosun Writing Centres: Tools and Resources](#)  
[APA 7<sup>th</sup> Edition Workbook](#)  
[Purdue Online Writing Lab \(OWL\)](#)  
[SFU Essay Assignment Calculator](#) (Camosun's [Time Management Guide](#) also links to this page)

**Employment Opportunities.** Job positions for Co-op work terms, non-Co-op work terms, and full-time employment are posted on Camosun's employment website. See Camosun College (2018) Co-op and Career Portal from: <https://educationthatworks.camosun.ca/>.

### SCHOOL OR DEPARTMENTAL INFORMATION

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This is an online course, and it is expected that students have a microphone and webcam along with a strong Internet connection. Exams will be online (invigilated live or through monitoring software using a microphone and webcam). If you wish to write the midterm and final exam on campus, please contact your instructor at the start of term.

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.

### 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.

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## 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](http://camosun.ca/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

Percentage	Grade	Description	Grade Point Equivalency
90-100	A+		9
85-89	A		8
80-84	A-		7
77-79	B+		6
73-76	B		5
70-72	B-		4
65-69	C+		3
60-64	C		2
50-59	D	Minimum level of achievement for which credit is granted; a course with a "D" grade cannot be used as a prerequisite.	1
0-49	F	Minimum level has not been achieved.	0

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](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 250-3703841

### 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.

### 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.