# **COURSE SYLLABUS**

COURSE TITLE: ACCT 480 Applied Professional Practice

CLASS SECTION: D01 TERM: Winter 2025

**COURSE CREDITS: 3.0** 

DELIVERY METHOD(S): Online Synchronous - 6:00 pm to 8:50 pm Monday



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.

## **INSTRUCTOR DETAILS**

NAME: Jennifer Dickson, MEd, CPA, CA, BSc

EMAIL: 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**

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

# COURSE LEARNING OUTCOMES / OBJECTIVES

- 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 the not for profit sector.
- 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.

# Computer and software requirements

- a) The course will be delivered using Camosun College's Desire2Learn ("D2L") platform which you can access at online.camosun.ca. For instructions for how to first access D2L, please see <a href="https://camosun.ca/services/student-orientation/online-learning">https://camosun.ca/services/student-orientation/online-learning</a>. For D2L, it is recommended that you use Chrome as your browser.
- b) As a Camosun student, you qualify for a free Office 365 subscription. Please see details at <a href="http://camosun.ca/services/its/other-services.html">http://camosun.ca/services/its/other-services.html</a>. You will regularly use MS PowerPoint, Word and Excel.
- c) Your computer hardware and software need to meet the minimum standards set by Camosun <a href="http://camosun.ca/services/orientation/online-learning.html">http://camosun.ca/services/orientation/online-learning.html</a>. For D2L, it is recommended that you use Chrome as your browser. Please contact the library early in the semester if you need a loaner laptop or a wireless Internet hotspot <a href="https://camosun.ca/services/library/borrow">https://camosun.ca/services/library/borrow</a>
- device. 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 <a href="http://camosun.ca/services/orientation/online-learning.html">http://camosun.ca/services/orientation/online-learning.html</a>. Please contact the library early in the semester if you need a loaner laptop or a wireless Internet hotspot.

#### Other Reference materials

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: <a href="https://open.bccampus.ca/browse-our-collection/find-open-textbooks/?uuid=91cdcf18-273d-44cc-8432-865d09005fda&contributor&keyword&subject">https://open.bccampus.ca/browse-our-collection/find-open-textbooks/?uuid=91cdcf18-273d-44cc-8432-865d09005fda&contributor&keyword&subject</a>

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

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 (you need to pick Profile from the list of available software).

## 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 Camosun College (2021) Academic Integrity Policy. https://camosun.ca/sites/default/files/2021-09/e-1.13.pdf

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.

The evening version of this course includes two hours and fifty minutes of instruction. In addition to 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.

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	Monday, January 6	Unit 1 – Accounting student in public practice  Course introduction Assignment 1	Sunday, January 12: Course requirements quiz due (two attempts provided)
2	Monday, January 13	Unit 1 – Accounting student in public practice  • Assignment 1	
3	Monday, January 20	Unit 1 – Accounting student in public practice  • Assignment 1	Sunday, January 26: Assignment 1 due
4	Monday, January 27	Unit 1 – Accounting student in public practice  • Assignment 2	Tuesday, January 28: Assignment 1 self-evaluation due
5	Monday, February 3	Unit 1 – Accounting student in public practice  • Assignment 2	Sunday, February 9: Assignment 2 due
6	Monday, February 10	Unit 1 – Accounting student in public practice  • Assignment 3	Tuesday, February 11: Assignment 2 self-evaluation due

WEEK	DATE	TOPIC	OTHER NOTES
7	Monday, February 17	Unit 1 – Accounting student in public practice	
		Assignment 3	
8	Monday, February 24	Unit 1 – Accounting student in public practice	Sunday, March 2: Assignment 3 due
		Assignment 3	
9	Monday, March 3	Unit 2 – Assistant Controller in Industry	Tuesday, March 4: Assignment 3 self-evaluation due
		Assignment 4	
10	Monday, March 10	Midterm Exam at 6:00 pm Pacific. 110 minutes. Written online.	
11	Monday, March 17	Unit 2 – Assistant Controller in Industry	Sunday, March 23: Assignment 4 due
		Assignment 4	
12	Monday, March 24	Unit 3 – Tax Auditor with CRA	Tuesday, March 25: Assignment 4 self-evaluation due
		Assignment 5	
13	Monday, March 31	Unit 3 – Tax Auditor with CRA	Sunday, April 6: Assignment 5 due
		Assignment 5	
14	Monday, April 7	Unit 4 – Financial manager with a local NPO	Tuesday, April 8: Assignment 5 self-evaluation due
		Assignment 6	Friday, April 11: Assignment 6 due
			Saturday, April 12: Assignment 6 self-evaluation due
			Saturday, April 12: All revisions due

Final Exam (120 minutes) - day and time to be announced. Written online. Check MyCamosun. A final exam for this course will be scheduled sometime during the exam period April 14-April 25. 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.

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 <u>CAL exams page</u>. <a href="https://camosun.ca/services/academic-supports/accessible-learning/academic-accommodations-exams">https://camosun.ca/services/academic-supports/accessible-learning/academic-accommodations-exams</a>

## **EVALUATION OF LEARNING**

DESCRIPTION		WEIGHTING
Assignments		42%
Final Exam		30%
Midterm Exam		25%
Course Requirements Quiz		3%
If you have a concern about a grade you have received for an evaluation, please notify me as	TOTAL	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 <u>Grade Review and Appeals</u> 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>

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

Level 1 (100%) Proficient with distinction	Technically correct; professional preparation and presentation. IMPORTANT: A Level 1 score can only be achieved on an initial submission of a task, not on a revision.
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. 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 entire course.

# 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 (to a maximum of Level 2). 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 <u>original submission</u> so that they can easily be identified by the instructor. All revised submissions must be named as follows: *LastnameFirstname—assignmentnumber—tasknumber(s)—revised* and uploaded to the appropriate revision D2L dropbox. For example: **DicksonJennifer-assignment1-tasks\_ab-revised** where tasks a and b have been revised for Assignment 1. Where only task a has been revised for Assignment 1: **DicksonJennifer-assignment1-task\_a-revised**
- 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.
- Do not revise any tasks that were assessed at Level 2 on initial submission. These tasks cannot be revised to a Level 1.

## COURSE GUIDELINES & EXPECTATIONS

# 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.
- **IMPORTANT:** 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 on the computer 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.

#### SCHOOL OR DEPARTMENTAL INFORMATION

Assignment formatting. The School of Business uses APA style for formatting assignments and citing references. Proper citations and formatting using APA style will be required. See Camosun College (2018) Library Citation Guides retrieved from: <a href="http://camosun.ca.libguides.com/apa7">http://camosun.ca.libguides.com/apa7</a>.

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 <a href="https://camosun.ca/sites/default/files/2022-11/e-1.17.pdf">https://camosun.ca/sites/default/files/2022-11/e-1.17.pdf</a>

- b) Students registered through the <u>Centre for Accessible Learning (CAL)</u> 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.

# **Accounting and Finance Students**

Want to know more about events happening in the Accounting and Finance department, including recruiting and networking events? Check out <a href="http://camosun.ca/cpa2b">http://camosun.ca/cpa2b</a> for current events.

#### 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 <u>camosun.ca/services</u>.

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

Support Service	Website
Writing Centre	camosun.ca/services/academic-supports/help- centres/writing-centre-learning-skills

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 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: <a href="https://camosun.libguides.com/academicintegrity/welcome">https://camosun.libguides.com/academicintegrity/welcome</a>

Please visit <a href="https://camosun.ca/sites/default/files/2021-05/e-1.13.pdf">https://camosun.ca/sites/default/files/2021-05/e-1.13.pdf</a> 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 <a href="https://camosun.ca/sites/default/files/2023-02/e-1.1.pdf">https://camosun.ca/sites/default/files/2023-02/e-1.1.pdf</a> 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 <a href="https://camosun.ca/sites/default/files/2021-05/e-2.2.pdf">https://camosun.ca/sites/default/files/2021-05/e-2.2.pdf</a> for further details about course withdrawals. For deadline for fees, course drop dates, and tuition refund, please visit <a href="https://camosun.ca/registration-records/tuition-fees#deadlines">https://camosun.ca/registration-records/tuition-fees#deadlines</a>.

# **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 <a href="https://camosun.ca/sites/default/files/2021-05/e-1.14.pdf">https://camosun.ca/sites/default/files/2021-05/e-1.14.pdf</a> 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 <a href="Medical/Compassionate Withdrawals policy">Medical/Compassionate Withdrawals policy</a>). Please visit <a href="https://camosun.ca/services/forms#medical">https://camosun.ca/services/forms#medical</a> to learn more about the process involved in a medical/compassionate withdrawal.

## Sexual Violence

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 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 Policy: <a href="https://camosun.ca/sites/default/files/2021-05/e-2.9.pdf">https://camosun.ca/sites/default/files/2021-05/e-2.9.pdf</a> and <a href="mailto:camosun.ca/services/sexual-violence-support-and-education">camosun.ca/services/sexual-violence-support-and-education</a>.

To contact the Office of Student Support: <a href="mailto:oss@camosun.ca">oss@camosun.ca</a> 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 <a href="https://camosun.ca/sites/default/files/2021-05/e-2.5.pdf">https://camosun.ca/sites/default/files/2021-05/e-2.5.pdf</a> 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: <a href="https://camosun.ca/about/camosun-college-policies-and-directives">https://camosun.ca/about/camosun-college-policies-and-directives</a>

**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.