COURSE OUTLINE		
TERM: Spring 2027	**COURSE NO:** BFIN 193	
INSTRUCTOR:	**COURSE TITLE:** Introductory Financial Accounting	
OFFICE: **LOCAL:** **E-MAIL:** @capilanou.ca	**SECTION NO(S):**	**CREDITS:** 3.0
OFFICE HOURS:		
COURSE WEBSITE:		

Capilano University respectfully acknowledges that our campuses are located on the unceded territories of the səlilwətaɬ (Tsleil-Waututh), Sḵwx̱wú7mesh (Squamish) and xʷməθkʷəy̓əm (Musqueam) Nations.

COURSE FORMAT
Three hours of class time, plus an additional hour delivered through on-line or other activities for a 15-week semester, which includes two weeks for final exams.

COURSE PREREQUISITES/CO-REQUISITES
None

CALENDAR DESCRIPTION
This course is an accelerated combination of BFIN 141 and BFIN 142, particularly beneficial for students who have a strong foundation in math or previous exposure to accounting. Students will apply financial accounting concepts to analyze and record business transactions for a variety of business organizations and prepare financial statements. Students will be exposed to a broad range of topics including asset management and liability and investment reporting to provide an analytical basis upon which to intelligently interpret financial statements.

COURSE NOTE
BFIN 193 is an approved Quantitative/Analytical course for baccalaureate degrees.
BFIN 193 is an approved Numeracy course for Cap Core requirements.
BFIN 193 is a condensed version of BFIN 141 and BFIN 142. Duplicate credit will not be granted for this course and BFIN 142.

REQUIRED TEXTS AND/OR RESOURCES
Harrison, Horngren, Thomas, Berberich, Seguin (Current Edition). *Financial Accounting.* Toronto: Pearson.

COURSE STUDENT LEARNING OUTCOMES

On successful completion of this course, students will be able to do the following:

1. Prepare journal entries, adjusting and closing journal entries as well as Financial Statements (including Balance Sheet, Income Statement, Statement of Changes in Equity, Statement of Retained Earnings and Statement of Cash Flow) in accordance with generally accepted accounting principles.
2. Demonstrate internal control procedures to manage cash and accounts receivable.
3. Identify Inventory costs and transactions using various costing methods.
4. Recognize the purchase of property, plant and equipment, depreciation and disposal of property, plant and equipment and amortization of intangible assets using various methods.
5. Record accounting transactions for long term liabilities, equity and dividends.
6. Apply GAAP in regards to the formation of a Partnerships, dividing partnership profit or loss, admission of a partner and withdrawal of a partner.
7. Contrast the accounting for strategic and non-strategic investments using various methods, including the fair value & equity method and consolidations.
8. Analyze financial statement using financial ratios and other analytical tools.
9. Demonstrate how to account for current liabilities including certain liabilities (AP, unearned revenue, bank and other loans, taxes), uncertain liabilities (provisions and contingencies) and payroll transactions.
10. Introduce the Case Study method of analysis.

Students who complete this Numeracy course will be able to do the following:

- Apply both analytical and numerical skills to solve problems
- Summarize and analyze data in quantitative forms
- Interpret and draw conclusions from an analysis of quantitative data
- Represent quantitative information in a variety of forms (e.g. symbolically, visually, numerically, and verbally).
- Incorporate quantitative evidence in support of an argument

COURSE CONTENT

Week	Topic
1	Introduction to the Financial Statements and Accounting Environment Preparation of financial statements Business types and organizations Introduction to the accounting profession
2	Analyzing and Recording Business Transactions
3	Accrual Accounting & Financial Statements Adjusting journal entries Classified balance sheet
4	Internal Control & Cash Bank reconciliations

5	Midterm Exam 1 Valuations, gains and losses on Short-term Investments
6	Receivables – Bad debts expense, interest Calculations and entries for Inventory & Cost of Goods Sold, various methods
7	Inventory and COGS continued Property, Plant, and Equipment, and Intangible Assets Depreciation methods and calculations
8	Long-lived assets continued Long-term Investments
9	Midterm Exam 2 Liabilities (short and long)
10	Partnerships Shareholders' Equity – entries, changes and representation
11	The Income Statement, Statement of Comprehensive Income, Statement of Shareholders' Equity
12	Statement of Cash Flows Calculate cash flow from operating activities using the indirect method
13	Financial Statement Analysis Calculate ratios and horizontal and vertical trends Interpret and compare financial statement analysis results
14-15	Final Exam Period: Final Exam

EVALUATION PROFILE

Assessment	% of Final Grade	LO
Take home assessments (*I, ***S)	15%	1, 2,3, 4, 5, 6, 7, 8, 9
In-class assessments/Case Studies (*I and/or **T)	15%	1, 2,3, 4, 5, 6, 7, 9, 10
Midterm Exam #1 (*I)	20%	1, 2, 10
Midterm Exam #2 (*I)	20%	1, 3, 4, 7, 10
Comprehensive Final Exam (*I)	30%	1, 2,3, 5, 6, 7, 8, 9, 10
Total	**100%**	

*I is for individual work. **T is for teamwork. ***S indicates a series of assessments.

Take home assessments: There will be at least five assessments covering the topics outlined in the course content.

In Class Assignments/Case Studies: There will be an introduction to the case method through at least two case studies covering the topics outlined in the course content and opportunities for self reflection and review. Case Studies will build on a common template that is used throughout BFIN 141, BFIN 142 or BFIN 193, and BFIN 246. Case studies should be worth 5-10% each.

Midterm Exam 1: It covers an understanding of accounting and finance, the balance sheet and the income statement, and adjusting and closing entries.

Midterm Exam 2: It covers an understanding of receivables, inventory, COGS, long lived assets, valuations and gains

Comprehensive Final Exam: It covers an understanding of all course topics.

GRADING PROFILE

A+ = 90-100	B+ = 77-79	C+ = 67-69	D = 50-59
A = 85-89	B = 73-76	C = 63-66	F = 0-49
A- = 80-84	B- = 70-72	C- = 60-62	

Incomplete Grades
Grades of Incomplete "I" are assigned only in exceptional circumstances when a student requests extra time to complete their coursework. Such agreements are made only at the request of the student, who is responsible to determine from the instructor the outstanding requirements of the course.

Late Assignments
Assignments are due at the beginning of the class on the due date listed. If you anticipate handing in an assignment late, please consult with your instructor beforehand.

Missed Exams/Quizzes/Labs etc.
Make-up exams, quizzes and/or tests are given at the discretion of the instructor. They are generally given only in medical emergencies or severe personal crises. Some missed labs or other activities may not be able to be accommodated. Please consult with your instructor.

Attendance
Students are expected to attend all classes and associated activities.

English Usage
Students are expected to proofread all written work for any grammatical, spelling and stylistic errors. Instructors may deduct marks for incorrect grammar and spelling in written assignments.

Electronic Devices
Students may use electronic devices during class for note-taking only.

On-line Communication
Outside of the classroom, instructors will (if necessary) communicate with students using either their official Capilano University email or eLearn; please check both regularly. Official communication between Capilano University and students is delivered to students' Capilano University email addresses only.

UNIVERSITY OPERATIONAL DETAILS

Tools for Success

Many services are available to support student success for Capilano University students. A central navigation point for all services can be found at: https://www.capilanou.ca/student-services/

Capilano University Security: download the CapU Safe Alert App

Policy Statement (S2009-06)

Capilano University has policies on Academic Appeals (including appeal of final grade), Student Conduct, Academic Integrity, Academic Probation and other educational issues. These and other policies are available on the University website.

Academic Integrity (S2017-05)

Any instance of academic dishonesty or breach of the standards of academic integrity is serious and students will be held accountable for their actions, whether acting alone or in a group. See policy and procedures S2017-05 Academic Integrity for more information: https://www.capilanou.ca/about-capu/governance/policies/

Violations of academic integrity, including dishonesty in assignments, examinations, or other academic performances, are prohibited and will be handled in accordance with the Student Academic Integrity Procedures.

Academic dishonesty is any act that breaches one or more of the principles of academic integrity. Acts of academic dishonesty may include but are not limited to the following types:

Cheating: Using or providing unauthorized aids, assistance or materials while preparing or completing assessments, or when completing practical work (in clinical, practicum, or lab settings), including but not limited to the following:

- Copying or attempting to copy the work of another during an assessment;
- Communicating work to another student during an examination;
- Using unauthorized aids, notes, or electronic devices or means during an examination;
- Unauthorized possession of an assessment or answer key; and/or,
- Submitting of a substantially similar assessment by two or more students, except in the case where such submission is specifically authorized by the instructor.

Fraud: Creation or use of falsified documents.

Misuse or misrepresentation of sources: Presenting source material in such a way as to distort its original purpose or implication(s); misattributing words, ideas, etc. to someone other than the original source; misrepresenting or manipulating research findings or data; and/or suppressing aspects of findings or data in order to present conclusions in a light other than the research, taken as a whole, would support.

Plagiarism: Presenting or submitting, as one's own work, the research, words, ideas, artistic imagery, arguments, calculations, illustrations, or diagrams of another person or persons without explicit or accurate citation or credit.

Self-Plagiarism: Submitting one's own work for credit in more than one course without the permission of the instructors, or re-submitting work, in whole or in part, for which credit has already been granted without permission of the instructors.

Prohibited Conduct: The following are examples of other conduct specifically prohibited:

- Taking unauthorized possession of the work of another student (for example, intercepting and removing such work from a photocopier or printer, or collecting the graded work of another student from a stack of papers);
- Falsifying one's own and/or other students' attendance in a course;
- Impersonating or allowing the impersonation of an individual;
- Modifying a graded assessment then submitting it for re-grading; or,
- Assisting or attempting to assist another person to commit any breach of academic integrity.

Sexual Violence and Misconduct

All Members of the University Community have the right to work, teach and study in an environment that is free from all forms of sexual violence and misconduct. Policy B401 defines sexual assault as follows:

> Sexual assault is any form of sexual contact that occurs without ongoing and freely given consent, including the threat of sexual contact without consent. Sexual assault can be committed by a stranger, someone known to the survivor or an intimate partner.

Safety and security at the University are a priority and any form of sexual violence and misconduct will not be tolerated or condoned. The University expects all Students and Members of the University Community to abide by all laws and University policies, including B.401 Sexual Violence Policy and B.401.1 Sexual Violence Procedure (found on Policy page https://www.capilanou.ca/about-capu/governance/policies/)

Emergencies: Students are expected to familiarise themselves with the emergency policies where appropriate and the emergency procedures posted on the wall of the classroom.