

COURSE OUTLINE		
TERM: Fall 2025	COURSE NO: AEM 247	
INSTRUCTOR:	COURSE TITLE: Financial Management in Arts & Entertainment Management	
OFFICE: LOCAL: E-MAIL: @capilanou.ca	SECTION NO(S):	CREDITS: 3
OFFICE HOURS:		
COURSE WEBSITE:		

Capilano University acknowledges with respect the Liłwat7úl (Lil'wat), xʷməθkʷəy̓əm (Musqueam), shíshálh (Sechelt), Skwxwú7mesh (Squamish), and Səlílwətaʔ/Selilwitulh (Tsleil-Waututh) people on whose territories our campuses are located.

COURSE FORMAT

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

COURSE PREREQUISITES/CO-REQUISITES

None

CALENDAR DESCRIPTION

This course introduces financial management concepts for the creative and cultural industry, including cultural products, accounting, project planning, budgeting, managing cash flow, record keeping, business operations, and payroll. This course examines the financial issues that are critical to both commercial and non-profit organizations in the industry such as film and TV, theatre, music, and festivals as well as budgets and finance for self-employment and entrepreneurial ventures.

COURSE NOTE

AEM 247 is an approved Numeracy course for Cap Core requirements.

REQUIRED TEXTS AND/OR RESOURCES

Readings and other resources will be provided on eLearn.

COURSE STUDENT LEARNING OUTCOMES

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

- Compare and contrast financial management practices in the various creative and cultural organizations
- Interpret financial statements, including a balance sheet and income statement for a creative/cultural organization
- Apply the principles of generally accepted accounting practices

- Prepare and analyse a mission-driven operating budget and cash flow projection for an arts and entertainment organization
- Discuss the financial implications of regulations pertaining to employment as legislated by Canada Revenue Agency and the Employment Standards of BC
- Determine the applicability and reporting requirements of a creative/cultural organization with regard to personal and corporate income tax and sales tax

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

Time spent on each topic may vary. Please consult the course syllabus for more details.

Topic
Financial Management Overview: Management vs. Accounting
Basic math skill refresher
Budgets
Cash Flow and Cash Management
Accounting basics and record keeping
Accounting cycle
Financial statements, ratio analysis, and variance
Day-to-day business operations: Legal requirements
Day-to-day business operations: Payroll
Business banking

EVALUATION PROFILE

In-class Exercises	10 – 30%
Assignments	30 – 50%
Midterm Exam	15 – 20%
Final Exam	15 – 20%
TOTAL	100%

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 time and date listed on eLearn. If you anticipate handing in an assignment late, please consult with your instructor beforehand. Late penalties for assignments will be indicated on individual assignment rubrics.

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. Please consult with your instructor. Accommodations can be made to honour community needs and traditional practices.

Attendance

Students are expected to arrive on time and attend all classes and associated activities, except in case of illness or other emergency. If you are having issues, please speak to your instructor.

English Usage

Students are expected to proofread all written work for any grammatical, spelling and stylistic errors.

Electronic Devices

Students are expected to use electronic devices during class for course-related purposes only. An instructor may ask for devices to be put away if they become a distraction to other students or interfere with classroom learning.

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 Mobile Safety 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 and Misconduct Policy and B.401.1 Sexual Violence and Misconduct 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.