

# COURSE SYLLABUS



COURSE TITLE:	ACCT 207: Managerial Accounting
CLASS SECTION:	001
TERM:	S2024
COURSE CREDITS:	3.0
DELIVERY METHOD(S):	In Person: Mon 6:00PM – 8:50PM CBA 211

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](#).

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## INSTRUCTOR DETAILS

NAME:	Leah Hudson, MPAcc, CPA
EMAIL:	HudsonL@camosun.ca
OFFICE:	CBA 272
HOURS:	Mon/Tue 1:00PM – 2:30PM (in-person in office, available virtually as well) (other times available by advance 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 is beyond the introductory level and intended primarily for non-accounting majors. It is devoted to managerial analysis and decision-making, special purpose reports for management, variable costing and the contribution approach, and budgeting.

PREREQUISITE(S): One of: C in ACCT 110 or C in ACCT 130 or C in ACCT 161

CO-REQUISITE(S): Not applicable

EQUIVALENCIES: Not applicable

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## COURSE LEARNING OUTCOMES / OBJECTIVES

Upon successful completion of this course, you will be able to:

- Understand and apply the various categories of cost – fixed, variable, mixed, direct, indirect, period, and product costs.
- Trace cost flows and calculate the cost of goods manufactured and sold.
- Construct master budgets and cash flow budgets.
- Analyze and make short-term decisions such as special orders, limited resources and make/buy decisions.
- Analyze and solve cost/volume/profit problems.
- Understand and apply the concepts of job costing and activity-based costing.
- Analyze and interpret financial statements.
- Analyze and solve capital budgeting problems.

## REQUIRED MATERIALS & RECOMMENDED PREPARATION / INFORMATION

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**D2L Website:** The D2L website contains course materials including the solutions manual, course notes, quizzes and assignments. In addition, additional materials and updates are provided throughout the course so you should check D2L frequently. It is strongly recommended that you set your Camosun email account to forward to your regular email account to ensure you do not miss any important communications.

Go to the D2L website by clicking the following link: <http://online.camosun.ca/> We recommend bookmarking this link.

**Textbook:** Weygandt, J., Kimmel, P. Kieso, D. (2021). *Managerial Accounting: Tools for Business Decision Making. (6th Canadian Edition)*. Mississauga, ON: John Wiley & Sons Canada Ltd.

Please note that the textbook is needed in class.

**Note: WileyPlus is not required**

**Calculator:** A non-programmable calculator is required. Texas Instruments BAII recommended, but not required. Cell phones cannot be used as calculators in the course.

**Computer/Software:** Aspects of this course will require students to use Office 365 (Excel/Word) in the classroom and for coursework, and therefore a laptop computer (PC or MAC) is highly recommended for this course.

- Students may use their own laptop and can access a free version of Office 365 here: <https://camosun.ca/services/its/software-other-services>
- Students may also borrow a laptop from Library Services, please ensure you request this early as there are limited supplies <https://camosun.ca/services/library/borrow>

**Mandatory Attendance for First Class Meeting of Each Course:** This section of ACCT 207 requires mandatory attendance for the first class meeting of the 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. For more information, please see the "Attendance" section under "Registration Policies for Students" [Registration Policies for Students | Camosun College](#)

**Evening Class:** 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.

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.

WEEK or DATE RANGE	ACTIVITY or TOPIC	OTHER NOTES
Week 1 May 6 - 12	Introduction to ACCT 207 & <b>Chapter 1:</b> Managerial Accounting	<b>D2L Academic Integrity Quiz</b> – Due by Sun May 12 <sup>th</sup> 11:59pm ( <i>Note: This quiz must be completed to open the rest of the quizzes + must attain the required minimum grade</i> )  <b>D2L Quiz 1</b> – Chapter 1 – Due by Sun May 12 <sup>th</sup> 11:59pm  Please attempt all exercises for Chapter 1 – exercises 3-9 inclusive
Week 2 May 13 - 19	<b>Chapter 2:</b> Managerial Cost Concepts & Cost Behaviour Analysis	<b>D2L Quiz 2</b> – Chapter 2 – Due by Sun May 19 <sup>th</sup> 11:59pm  Please attempt all exercises for Chapter 2 – exercises 18-39 inclusive
Week 3 May 20 - 26	<b>VICTORIA DAY – MON May 20<sup>TH</sup> – College Closed</b>  <b>Chapter 10:</b> Budgetary Planning ( <i>ASYNCRONOUS ONLINE LEARNING VIA VIDEO LECTURE</i> )	<b>D2L Quiz 3</b> – Chapter 10 – Due by Sun May 26 <sup>th</sup> 11:59pm  Please attempt all exercises for Chapter 10 – exercises 17-32 inclusive
Week 4 May 27 - Jun 2	<b>Chapter 11:</b> Budgetary Control & Responsibility Accounting	<b>D2L Quiz 4</b> – Chapter 11 – Due by Sun Jun 2 <sup>nd</sup> 11:59pm  Please attempt all exercises for Chapter 11 – exercises 17-35 inclusive
Week 5 Jun 3 - 9	<b>Chapter 12:</b> Standard Costs & Balanced Scorecard	<b>D2L Quiz 5</b> – Chapter 12 – Due Sun by Jun 9 <sup>th</sup> 11:59pm  Please attempt all exercises for Chapter 12 – exercises 17-36 inclusive
Week 6 Jun 10 - 16	<b>Catch-up &amp; Midterm Exam Review</b>	
Week 7 Jun 17 - 23	<b>Midterm Exam (Chapters 1, 2, 10, 11 &amp; 12)</b> <b>Mon Jun 17<sup>th</sup> @6:00PM in CBA _____</b>	
Week 8 Jun 24 - 30	<b>Chapter 6:</b> Decision Making: Cost-Volume-Profit	<b>D2L Quiz 6</b> – Chapter 6 – Due by Sun Jun 30 <sup>th</sup> 11:59pm  Please attempt all exercises for Chapter 6 – exercises 20-38 inclusive
Week 9 Jul 1 - 7	<b>CANADA DAY – MON Jul 1<sup>st</sup> – College Closed</b>  <b>Chapter 7:</b> Incremental Analysis ( <i>ASYNCRONOUS ONLINE LEARNING VIA VIDEO LECTURE</i> )	<b>D2L Quiz 7</b> – Chapter 7 – Due by Sun Jul 7 <sup>th</sup> 11:59pm  Please attempt all exercises for Chapter 7 – exercises 17-33 inclusive

WEEK or DATE RANGE	ACTIVITY or TOPIC	OTHER NOTES
Week 10 Jul 8 - 14	<b>Chapter 3:</b> Job-Order Costing	<b>D2L Quiz 8</b> – Chapter 3 – Due by Sun Jul 14 <sup>th</sup> 11:59pm  Please attempt all exercises for Chapter 3 – exercises 17-29 inclusive
Week 11 Jul 15 - 21	<b>Chapter 5:</b> Activity-Based Costing	<b>D2L Quiz 9</b> – Chapter 5 – Due by Sun Jul 21 <sup>st</sup> 11:59pm  Please attempt all exercises for Chapter 5 – exercises 17-34 inclusive
Week 12 Jul 22 - 28	<b>Chapter 13:</b> Planning for Capital Investments	<b>Homework Assignment</b> – Due by Sun Jul 28 <sup>th</sup> 11:59pm  Please attempt all exercises for Chapter 13 – exercises 14-33 inclusive
Week 13 Jul 29 - Aug 4	<b>Chapter 13:</b> Planning for Capital Investments, continued	<b>D2L Quiz 10</b> – Chapter 13 – Due by Sun Aug 4 <sup>th</sup> 11:59pm  Please attempt all exercises for Chapter 13 – exercises 14-33 inclusive
Week 14 Aug 5 - 11	<b>BC DAY – MON Aug 5<sup>th</sup> – College Closed</b>  <b>Catch-up &amp; Final Exam Review</b> <i>(ASYNCRONOUS ONLINE LEARNING)</i>	
Final Exam Period Aug 12 - 20	<b>Final Exam covers Chapters 6, 7, 3, 5, &amp; 13</b> <b>A final exam for this course will be scheduled sometime during AUGUST 12 – 20. Please 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.</b>	

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 notice is required. Deadlines can be reviewed on the [CAL exams page](https://camosun.ca/services/academic-supports/accessible-learning/academic-accommodations-exams). <https://camosun.ca/services/academic-supports/accessible-learning/academic-accommodations-exams>

## EVALUATION OF LEARNING

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DESCRIPTION	WEIGHTING
<b>D2L Academic Integrity Quiz</b>	1%
<b>In-Class Participation</b> (Participation includes in-class assessment activities. The lowest two items will be dropped from your overall grade. If a participation activity is missed for whatever reason, then that activity grade will be zero.)	7%
<b>D2L Chapter Quizzes</b> (10 quizzes, lowest two scores dropped. If a quiz is missed for whatever reason, then that quiz grade will be zero.)	14%
<b>Homework Assignment</b>	8%
<b>Midterm Exam</b> (Exam will be written on campus and will be 90-120 minutes in length; exact length and further details will be provided during the course.)	35%
<b>Final Exam</b> (Exam will be written on campus and will be up to 3 hours in length; exact length and further details will be provided during the course.)	35%
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 <a href="https://camosun.ca/sites/default/files/2021-05/e-1.14.pdf">Grade Review and Appeals</a> policy for more information. <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>	<b>TOTAL</b> 100%

## COURSE GUIDELINES & EXPECTATIONS

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### *In our Classroom, you are expected to:*

- Produce your own work in a readable, orderly, and timely manner.
- Apply professional standards of behaviour with respect to attendance, punctuality, time management, positive attitude, and respect for other individuals.
- Check the website announcements on a frequent basis to be apprised of any changes. As the schedule provided is tentative, exam and assignment dates could change with little notice.

**Cell phone use, or off-task behaviour, is not permitted at any time during class. Students who persist in this behaviour will be asked to leave the classroom.**

The expectation for this course is that all work submitted by students will be generated by the students themselves, working individually. Students should not have another person/entity do the writing of any substantive portion of an assignment for them, which includes hiring a person or a company to write assignments and using artificial intelligence tools like ChatGPT. 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, quiz, 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.

#### **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.

## 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 [camosun.ca/services](https://camosun.ca/services).

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

## COLLEGE-WIDE POLICIES, PROCEDURES, REQUIREMENTS, AND STANDARDS

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### 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 <https://camosun.ca/sites/default/files/2021-05/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

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

### 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 <https://camosun.ca/sites/default/files/2021-05/e-1.14.pdf> 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 [policy](#)). Please visit <https://camosun.ca/services/forms#medical> 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: <https://camosun.ca/sites/default/files/2021-05/e-2.9.pdf> and [camosun.ca/services/sexual-violence-support-and-education](https://camosun.ca/services/sexual-violence-support-and-education). 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 <https://camosun.ca/sites/default/files/2021-05/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.