

# COURSE SYLLABUS



**COURSE TITLE:** Accounting 207 Managerial Accounting

**CLASS SECTION:** 002

**TERM:** Winter 2023

**COURSE CREDITS:** 3

**DELIVERY METHOD(S):** On Campus Face To Face Thursday's 10.30am – 12.20pm CBA 283

For COVID-19 information please visit <https://camosun.ca/about/covid-19-updates>

Camosun College campuses are located on the traditional territories of the Lək'wəḡən 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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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:** Mahesh Kumar BA(HONS), MBA, DIC, CPA, CMA, ACMA, CGMA

**EMAIL:** kumarm@camosun.bc.ca. You can also email me via the D2L course webpage.

**OFFICE:** CBA 234 for in-person office time

**HOURS:** Tuesday's/Thursday's 12.30pm – 2.30pm and Wednesday's 11.00am – 12.00pm

Other times are also available if these times are not convenient.

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 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

**EXCLUSION(S):** Not Applicable

## COURSE LEARNING OUTCOMES / OBJECTIVES

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

Other: Non-programmable calculator. Texas Instruments BAII + Recommended.

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

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

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.

WEEK or DATE RANGE	ACTIVITY or TOPIC	OTHER NOTES
Week 1 – Jan 9 - 13	Introduction to ACCT 207	
Week 2 – Jan 16 - 20	Chapter 1: Managerial Accounting	Please attempt all exercises for Chapter 1 – exercises 3-9 inclusive

WEEK or DATE RANGE	ACTIVITY or TOPIC	OTHER NOTES
Week 3 – Jan 23 - 27	Chapter 2: Managerial Cost Concepts & Cost Behaviour Analysis	Please attempt all exercises for Chapter 2 – exercises 18-39 inclusive
Week 4 – Jan 30 - Feb 3	Chapter 10: Budgetary Planning	Please attempt all exercises for Chapter 10 – exercises 17-32 inclusive
Week 5 – Feb 6 - 10	Chapter 11: Budgetary Control & Responsibility Accounting	Please attempt all exercises for Chapter 11 – exercises 17-35 inclusive
Week 6 – Feb 13 -17	Chapter 12: Standard Costs & Balanced Scorecard	Please attempt all exercises for Chapter 12 – exercises 17-36 inclusive
Week 7 – Feb 20	Family Day - College Closed	
Week 7 – Feb 21 - 24	Reading Week – College Closed	
<b>Week 8 – Feb 27 – Mar 3</b>	<b>Midterm: Chapters 1, 2, 10 11 + 12 Tuesday February 28</b>	
Week 9 – Mar 6 - 10	Chapter 6: Decision Making: Cost-Volume-Profit	Please attempt all exercises for Chapter 6 – exercises 20-38 inclusive
Week 10 – Mar 13 - 17	Chapter 7: Incremental Analysis	Please attempt all exercises for Chapter 7 – exercises 17-33 inclusive
Week 11 – Mar 20 - 24	Chapter 3: Job-Order Costing	Please attempt all exercises for Chapter 3 –

WEEK or DATE RANGE	ACTIVITY or TOPIC	OTHER NOTES
		exercises 17-29 inclusive
Week 12 – Mar 27 – 31	Chapter 5: Activity-Based Costing	Please attempt all exercises for Chapter 5 – exercises 17-34 inclusive
Week 13 – Apr 3 – 6	Chapter 13: Planning for Capital Investments	Please attempt all exercises for Chapter 13 – exercises 14-33 inclusive
Week 13 – Apr 7	Good Friday – College Closed	
Week 14 – Apr 10	Easter Monday – College Closed	
Week 14 – Apr 11 – 14	Final Exam Review - Chapters 3, 5, 6, 7 + 13	
Final Exam Period – Apr 17 – 25		

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

#### EVALUATION OF LEARNING

DESCRIPTION	WEIGHTING
Assignment (Due Monday April 3, 2023 by 6pm PST)	30%
Midterm (100 Minutes)	30%
Final Exam (150 Minutes)	40%
	<b>TOTAL</b> 100%

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 [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>

## COURSE GUIDELINES & EXPECTATIONS

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All submitted work in this course for assessment is to be your own work. 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 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) 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.

## 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.

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

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### 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/services/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

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.