

COURSE SYLLABUS



COURSE TITLE:	Accounting 207 - Managerial Accounting
CLASS SECTION:	002
TERM:	Fall 2024
COURSE CREDITS:	3.0
DELIVERY METHOD(S):	In Person

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](#).

INSTRUCTOR DETAILS

NAME:	Mahesh Kumar BA (HONS) MBA DIC CPA, CMA, ACMA, CGMA
EMAIL:	kumarm@camosun.ca
OFFICE:	CBA 234
HOURS:	Tuesday + Thursday 11:00-12:00 (drop by CBA 234 or email to arrange a video appointment)

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

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

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 + is recommended.

Mandatory Attendance for First Class Meeting

This section 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](#)

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
1: Sep 3-	Introduction to ACCT 207 +	
2: Sep 9-	Chapter 1: Managerial Accounting	Please attempt all exercises for Chapter 1 – exercises 3-9 inclusive
3: Sep 16-	Chapter 2: Managerial Cost Concepts & Cost Behaviour Analysis	Please attempt all exercises for Chapter 2 – exercises 18-39 inclusive
4: Sep 23-	Chapter 10: Budgetary Planning	Please attempt all exercises for Chapter 10 – exercises 17-32 inclusive
5: Sep 30-	Chapter 11: Budgetary Control & Responsibility Accounting	Please attempt all exercises for Chapter 11 – exercises 17-35 inclusive
6: Oct 7-	Chapter 12: Standard Costs & Balanced Scorecard	Please attempt all exercises for Chapter 12 – exercises 17-36 inclusive
7: Oct 14-	Midterm Review + Midterm (110 minutes)	Midterm – On Thurs. Feb 15 Midterm Covers Chapters 1, 2, 10, 11 + 12

WEEK or DATE RANGE	ACTIVITY or TOPIC	OTHER NOTES
8: Oct 21-	Chapter 6: Decision Making: Cost-Volume-Profit	Please attempt all exercises for Chapter 6 – exercises 20-38 inclusive
9: Oct 28-	Chapter 7: Incremental Analysis	Please attempt all exercises for Chapter 7 – exercises 17-33 inclusive
10: Nov 4-	Chapter 3: Job-Order Costing	Please attempt all exercises for Chapter 3 – exercises 17-29 inclusive
11: Nov 11-	Chapter 5: Activity-Based Costing	Please attempt all exercises for Chapter 5 – exercises 17-34 inclusive
12: Nov 18-	Chapter 13: Planning for Capital Investments	Please attempt all exercises for Chapter 13 – exercises 14-33 inclusive
13: Nov 25-	Chapter 13: Planning for Capital Investments cont.	Please attempt all exercises for Chapter 13 – exercises 14-33 inclusive cont.
14: Dec 6-	Final Exam Review	Final Exam Covers Chapters 3, 5, 6, 7 + 13
	Final Exam (110 minutes) – TBA During the Exam Period	

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 [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

DESCRIPTION	WEIGHTING
Quizzes	10%
Excel Based Assignment	20%
Midterm (110 Minutes)	35%
Final Exam (110 Minutes)	35%
	TOTAL 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](https://camosun.ca/sites/default/files/2021-05/e-1.14.pdf) policy for more information. <https://camosun.ca/sites/default/files/2021-05/e-1.14.pdf>

COURSE GUIDELINES & EXPECTATIONS

Quizzes:

There will be a number of online/in-class quizzes during the term. You will complete the quizzes on your own time for the online quizzes. For each quiz, you will be allowed up to three attempts with your highest score counting toward your grade. Of all the quizzes, your lowest quiz score will be dropped and the remaining quizzes will count equally toward your final grade.

Exams:

There is one midterm exam and one final exam for this course.

Students are allowed one 8 ½ x 11 sheet (both sides) on which to place any formulae they feel will help them to write the exam. The sheet can be handwritten or typed, and you are required to submit it in with your exam. In addition, you will need your calculator.

Cell phones, watches, music players, translators or similar devices are not permitted during exams. Students found with these devices will receive a score of zero on the exam. You may, however, use your phone after submitting your exam to scan and submit your worksheets.

Please see the section below for further information on exam requirements.

COURSE GUIDELINES & EXPECTATIONS

Students must be proficient with basic math and algebra techniques. In addition, it is expected that students are familiar with the operation of their calculators, and that they will participate in course activities and stay current with their homework.

- (a) **The D2L website** contains course materials including the text-book solutions manual, course notes, quizzes, video demonstrations and assignments. As well, additional materials and updates are provided throughout the course so you should check D2L frequently. Go to the D2L website, click on the following link: <http://online.camosun.ca/>
We recommend bookmarking this link.

To login to D2L, your user name will be your student number (including the leading C0) and the password will be your birthdate as mmddyy - you will be required to change that password right away.

I strongly recommend setting your Camosun email account to forward to your regular email account to ensure you do not miss any important communications.

- (b) **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.

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 quizzes and exams of any kind if you performed poorly on an assignment, quiz, midterm or final exam.

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>

Chat GPT and other AI tools All work in this course must be prepared by you. Use of AI tools is not permitted.

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: <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](#)

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

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 camosun.ca/services.

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

Support Service	Website
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)	camosun.ca/services/academic-supports/help-centres
Indigenous Student Support	camosun.ca/programs-courses/iecc/indigenous-student-services
International Student Support	camosun.ca/international
Learning Skills	camosun.ca/services/academic-supports/help-centres/writing-centre-learning-skills
Library	camosun.ca/services/library
Office of Student Support	camosun.ca/services/office-student-support
Ombudsperson	camosun.ca/services/ombudsperson
Registration	camosun.ca/registration-records/registration
Technology Support	camosun.ca/services/its
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: <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. To contact the Office of Student Support: 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.