

COURSE SYLLABUS



COURSE TITLE: Accounting 207 Managerial Accounting

CLASS SECTION: D01 & D04

TERM: Fall 2024

COURSE CREDITS: 3.0 credits

DELIVERY METHOD(S): D04 - Online (Asynchronous) and D01 - Online (Synchronous)

Camosun College respectfully acknowledges that our campuses are situated on the territories of the Ləkʷəŋən (Songhees and Kosapsum) and WSÁNEĆ peoples. We honour their knowledge and welcome to all students who seek education here.

INSTRUCTOR DETAILS

NAME: Dr. Dwayne Hart, DM, MBA, CPA

EMAIL: hartdw@camosun.ca

OFFICE: Virtual office online by appointment

HOURS: By appointment/arrangement

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. Note: Not for accounting majors. Students will receive credit for only one of ACCT 207 or ACCT 220. (T).

PREREQUISITE(S): One of: C in ACCT 110 C in ACCT 130 C in ACCT 161 - Must be completed prior to taking this course.

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

Computer and software requirements:

- a. The course will be delivered online using Camosun College's Desire2Learn ("D2L") platform and Zoom which you can access at online.camosun.ca. For instructions for how to first access D2L, please see: https://camosun.teamdynamix.com/TDClient/67/Portal/KB/ArticleDet?ID=1609#domain_account
- b. As a Camosun student, you qualify for a free Office 365 subscription. Please see details at <http://camosun.ca/services/its/other-services.html>. If you need to borrow a laptop or hotspot, there is a limited supply that are loaned to students by Camosun College at the beginning of the term. Please see details at <https://camosun.ca/services/library/borrow>
- c. Your computer hardware and software need to meet the minimum standards set by Camosun <http://camosun.ca/services/orientation/online-learning.html>. For D2L, it is recommended that you use Chrome as your browser.
- d. Exams in this course will be online, invigilated live at a scheduled time via Zoom using a microphone and webcam. You will require a reliable computer along with a strong Internet connection, the ability to install examination lockdown software, and a private space to write your exams. You will also require a secondary device with webcam and microphone (i.e., a smartphone or tablet) that has the ability to run Zoom. Please see Camosun's Online Learning requirements at <http://camosun.ca/services/orientation/online-learning.html>. Please contact the library early in the semester if you need a loaner laptop or a wireless Internet hotspot.

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.

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 Sept 5	Introduction to ACCT 207 + Chapter 1: Managerial Accounting	Homework – see PowerPoint (last slide) for homework exercises for Chapter 1 Quiz 1 – Chapter 1 – Due on Tue. Sept 10th
Week 2 Sept 12	Chapter 2: Managerial Cost Concepts & Cost Behaviour Analysis	Homework – see PowerPoint (last slide) for homework exercises for Chapter 2 Quiz 2 – Chapter 2 – Due on Tue. Sept 17th
Week 3 Sept 19	Chapter 10: Budgetary Planning	Homework – see PowerPoint (last slide) for homework exercises for Chapter 10 Quiz 3 – Chapter 10 – Due Tue. Sept 24th

WEEK or DATE RANGE	ACTIVITY or TOPIC	OTHER NOTES
Week 4 Sept 26	Chapter 11: Budgetary Control & Responsibility Accounting	Homework – see PowerPoint (last slide) for homework exercises for Chapter 11 Quiz 4 – Chapter 11 – Due Tue Oct 1st
Week 5 Oct 3	Chapter 12: Standard Costs & Balanced Scorecard	Homework – see PowerPoint (last slide) for homework exercises for Chapter 12 Quiz 5 – Chapter 12 – Due Tue. Oct 8th
Week 6 Oct 10	Midterm Review	Review of Chapters 1-12
Week 7 Oct 17	MIDTERM EXAM	Midterm – For Online students your midterm is on Thur Oct 17 at 6PM Midterm Covers Chapters 1, 2, 10, 11 + 12 The instructor reserves the right to schedule a One-on-One 15-minute supplementary individual exam for academic integrity purposes. These exams will be scheduled online for Oct 20-27. You will be notified by email to select timeslot.
Week 8 Oct 24	Chapter 6: Decision Making: Cost-Volume-Profit	Homework – see PowerPoint (last slide) for homework exercises for Chapter 6 Quiz 6 – Chapter 6 – Due Tue. Oct 29th
Week 9 Oct 31	Chapter 7: Incremental Analysis	Homework – see PowerPoint (last slide) for homework exercises for Chapter 7 Quiz 7 – Chapter 7 – Due Tue. Nov 5th
Week 10 Nov 7	Chapter 3: Job-Order Costing	Homework – see PowerPoint (last slide) for homework exercises for Chapter 3 Quiz 8 – Chapter 3 – Due Tue. Nov 12th
Week 11 Nov 14	Chapter 5: Activity-Based Costing	Homework – see PowerPoint (last slide) for homework exercises for Chapter 5 Quiz 9 – Chapter 5 – Due Tue. Nov 19th
Week 12 Nov 21	Chapter 13: Planning for Capital Investments	Homework – see PowerPoint (last slide) for homework exercises for Chapter 13
Week 13 Nov 28	Chapter 13: Planning for Capital Investments	Homework – see PowerPoint (last slide) for homework exercises for Chapter 13

WEEK or DATE RANGE	ACTIVITY or TOPIC	OTHER NOTES
		Quiz 10 – Chapter 13 – Due Tue. Nov 31 st
Week 14 Dec 5	Final Exam Review	Final Exam Covers Chapters 3, 5, 6, 7 + 13
Final Exam Period Dec 9 - 17	<p>Exact Final Exam Time + Location TBA + Will Be Posted On myCamosun</p> <p>The instructor reserves the right to schedule a One-on-One 15-minute supplementary individual exam for academic integrity purposes. These exams will be scheduled online for Dec 16-20. You will be notified by email to select timeslot.</p> <p>DO NOT BOOK ANY FLIGHTS OR TRAVEL PLANS FOR THE ENTIRE FINAL EXAM PERIOD UNTIL THE EXAM SCHEDULE IS RELEASED.</p>	

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

DESCRIPTION	WEIGHTING
In Class Quizzes – 10 Quizzes (the highest 9 quiz marks will be included in the grade + if a quiz is missed, it will receive a zero)	18%
Engagement including assignments	12%
Midterm (150 minutes)	35%
Final Exam (150 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

Engagement - 12%

To achieve the learning outcomes underlying this course, each student will engage in a cycle of pre-reading, thinking and hearing about the materials during online Zoom classes, solving problems that utilize the readings, and completing homework and quizzes that help to demonstrate how ideas are applied. The main purpose of the assignments and other participation is to prepare you for the midterm and final exam. I grade engagement activities both to assess your effort-level and to get feedback about how the class is “doing”. Each engagement activity is due at the end of day that it is assigned. Elements of engagement include:

- Class participation.

- Turned-in assignments from impromptu classroom assignment activities. These assignments may include textbook problems, news/media stories, and/or mini case-based activities. Excel and Word will be used for some assignments.
- There are no make-up or substitute assessments.

Weekly Quizzes – 18%

In Class Quizzes – 10 Quizzes (the highest 9 quiz marks will be included in the grade + if a quiz is missed, it will receive a zero).

Midterm Examination - 35%

The midterm exam content coverage includes material from the chapters presented in the course syllabus. Examinations are closed book and held at the time and date scheduled. The instructor reserves the right to schedule a One-on-One 15-minute supplementary individual exam for academic integrity purposes. You will be notified by email to select timeslot. The one-on-one supplementary midterm exam may influence your written midterm exam mark. Please see the School of Business policy below regarding missed examinations and assignments.

Final Examination - 35%

The final examination focuses on course content learned after the midterm examination from the chapters presented in the course syllabus. Examinations are closed book and held at the time and date scheduled. The instructor reserves the right to schedule a One-on-One 15-minute supplementary individual exam for academic integrity purposes. You will be notified by email to select timeslot. The one-on-one supplementary final exam may influence your written final exam mark. Please see the School of Business policy below regarding missed examinations and assignments.

Exam Format

Exams in this course will be online, invigilated live at a scheduled time using a microphone and webcam. You will require a reliable computer along with a strong Internet connection, the ability to install examination lockdown software, and a private space to write your exams. Part two of each midterm and final exam may include a one-on-one Zoom session with the instructor to demonstrate your ability to solving problems that are similar in nature to those found on the written exam to demonstrate your abilities.

You will also require a secondary device with webcam and microphone (i.e., a smartphone or tablet) that has the ability to run Zoom. Please see Camosun's Online Learning requirements at <http://camosun.ca/services/orientation/online-learning.html>. Please contact the library early in the semester if you need a loaner laptop or a wireless Internet hotspot.

Attendance: 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. In a class being taught through an asynchronous format, students must log into the D2L course page within the first three days of the semester. Attendance will then be determined by monitoring your login record on D2L.

Course Format: The evening version of Camosun courses are shorter in duration than the daytime classes. Because of this, evening classes are comprised of both synchronous and asynchronous content to compensate for the reduced time spent in class. The synchronous content includes two hours and fifty minutes of instruction per week. Students are expected to access the asynchronously resources that are made available on the D2L course site and through the recommendations of the instructor to ensure that equivalent material is covered between the synchronous evening and asynchronous sections of this class.

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

Grade Scheme:

Percentage	Grade	Description	Grade Point Equivalency
90-100	A+		9
85-89	A		8
80-84	A-		7
77-79	B+		6
73-76	B		5
70-72	B-		4
65-69	C+		3
60-64	C		2
50-59	D	Minimum level of achievement for which credit is granted; a course with a "D" grade cannot be used as a prerequisite.	1
0-49	F	Minimum level has not been achieved.	0

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, 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.

If you are uncertain or have any questions regarding academic integrity, please do not hesitate to discuss these with your instructor.

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
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

Support Service	Website
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 [Medical/Compassionate Withdrawals policy](#)). Please visit <https://camosun.ca/services/forms#medical> to learn more about the process involved in a medical/compassionate withdrawal.

Sexual Violence

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 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 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.