

COURSE SYLLABUS



COURSE TITLE: ACCT 207: Managerial Accounting
CLASS SECTION: D03
TERM: W2025
COURSE CREDITS: 3.0
DELIVERY METHOD(S): Online Synchronous

Camosun College campuses are located on the traditional territories of the Lək'wəṇən 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's + Thursday's 12:00pm-2:00pm (drop by CBA 234 or email to arrange a phone or 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, students 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 materials will be provided online using Camosun College's Desire2Learn ("D2L") platform which you can access at online.camosun.ca. This course will be delivered entirely online. We will also be using Respondus Lockdown in D2L which you can download for free prior to starting any quizzes.
- b. As a Camosun student, you qualify for a free Office 365 subscription. We will be using Word and Excel frequently in this course. Please see details at <https://camosun.ca/services/its/software-other-services>
- c. Your computer hardware and software need to meet the minimum standards set by Camosun <https://camosun.ca/new-students/online-learning>. For D2L, it is recommended that you use Chrome as your browser. Please contact the library early in the semester if you need a loaner laptop <https://camosun.ca/services/library/borrow>
- d. The quizzes, midterm and final exam will be written via D2L. The midterm exam will take place at the specific time scheduled in the course schedule below. The final exam will take place at a specific time as scheduled by the college during the final exam period. Note that the final exam may be scheduled at any time between 8:30am and 6pm (exam start time) during the final exam schedule, which will be published in February. Students are expected to make arrangements to attend the exam at its scheduled time.
- e. Exams in this course will be online, invigilated live at a scheduled time via zoom using a microphone and webcam, with the option of writing the exam on campus. Writing on campus will require the on-time completion of a course survey provided by your instructor on D2L, indicating your intention to write in person. To write the exams online, 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). 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. It is recommended that you write the midterm and final exam on campus.
- f. 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.
- g. Generative AI (Including ChatGPT, Claude, Copilot, Gemini) Not Permitted. Any work submitted must be your own original work unless specifically noted in the instructions by your instructor. Any unpermitted use of generative artificial intelligence (AI), including ChatGPT, Claude, Copilot and Gemini, is prohibited and constitutes academic misconduct. Any student suspected of submitting work that includes AI generated content may be asked for preliminary work or other materials to evidence the student's original and unaided authorship. The student may also be asked to separately explain or support their work. AI identification methods may also be employed by the instructor. After review, if it is determined by the instructor that submitted work likely contains AI generated content, the work may receive a zero and may be subject to further misconduct measures set out in the See Camosun College (2021) Academic Integrity Policy. <https://camosun.ca/sites/default/files/2021-09/e-1.13.pdf>

Textbook and other material requirements

Textbook: Managerial Accounting: Tools for Business Decision Making, Sixth Canadian Edition, Weygandt, Kimmel, Aly 2021. Please note that the textbook is required. The solutions manuals for the textbook are available on the course website. Note: WileyPlus is not required.

Calculator: A non-programmable calculator is required. 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. 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	ASSESSMENT DUE DATES
Week 1 Jan 6 – 12	Introduction + Chapter 1: Managerial Accounting	Please attempt all exercises for Chapter 1 – ex. 3-9
Week 2 Jan 13 – 19	Chapter 2: Managerial Cost Concepts and Cost Behaviour Analysis	Please attempt all exercises for Chapter 2 – exercises 18-39 inclusive
Week 3 Jan 20 – 26	Chapter 10: Budgetary Planning	Please attempt all exercises for Chapter 10 – exercises 17-32 inclusive
Week 4 Jan 27 – Feb 2	Chapter 11: Budgetary Control and Responsibility Accounting	Please attempt all exercises for Chapter 11 – exercises 17-35 inclusive
Week 5 Feb 3 – 9	Chapter 12: Standard Costs and Balanced Scorecard	Please attempt all exercises for Chapter 12 – exercises 17-36 inclusive
Week 6 Feb 10 – 16	Midterm Exam (covers Chapters 1, 2, 10, 11, & 12) – on Wednesday February 12, 2025	
Week 7 Feb 17 – 23	Family Day & Reading Break – College Closed	
Week 8 Feb 24 – Mar 2	Chapter 6: Decision-Making: Cost- Volume-Profit	Please attempt all exercises for Chapter 6 – exercises 20-38 inclusive
Week 9 Mar – 9	Chapter 7: Incremental Analysis	Please attempt all exercises for Chapter 7 – exercises 17-3 inclusive

Week 10 Mar 10 – 16	Chapter 3: Job-Order Costing	Please attempt all exercises for Chapter 3 – exercises 17-29 inclusive
Week 11 Mar 17 – 23	Chapter 5: Activity-Based Costing	Please attempt all exercises for Chapter 5 – exercises 17-34 inclusive
Week 12 Mar 24 – 30	Chapter 13: Planning for Capital Investments	Please attempt all exercises for Chapter 13 – exercises 14-33 inclusive
Week 13 Mar 31 – Apr 6	Chapter 13: Planning for Capital Investments continued	Please attempt all exercises for Chapter 13 – exercises 14-33 inclusive continued
Week 14 Apr 7 – 13	Final Exam Review	
Final Exam Period Apr 14 – 25	<p>Final Exam covers Chapters 3, 5, 6, 7 & 13</p> <p>A final exam for this course will be scheduled sometime during the final exam period. 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 final exam period set out by the College.</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

Quizzes	10%
Excel Based Assignment	20%
Midterm (110 Minutes)	35%
Final Exam (110 Minutes)	35%
	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

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

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: <https://camosun.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 exam, final exam, or any other assessment.

- 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
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.