

# COURSE SYLLABUS



COURSE TITLE:	Accounting 220 Management Cost Accounting 2
CLASS SECTION:	002
TERM:	Winter 2024
COURSE CREDITS:	3 credits
DELIVERY METHOD(S):	On Campus

Camosun College campuses are located on the traditional territories of the Ləkʷəŋən 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](mailto:KumarM@camosun.ca) (you can also email me via the D2L course webpage)

OFFICE: CBA 234

HOURS: Tuesdays + Thursdays 12:30PM – 2:00 PM (in-person) /online times available by advance 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

As part of the management accounting course trilogy, ACCT 220 is an introductory course to the role, concepts, and practices of management accounting. The management accounting function is responsible for contributing to sound decision-making within organizations, by preparing and communicating contextually relevant information, designing frameworks, and modelling value creation to enable and support organizations to plan, implement and control the execution of strategy. Students will explore and apply the foundations of management accounting including relevant theory and terminology, and fundamental systems, tools, and processes.

PREREQUISITE(S): C in ACCT 111

CO-REQUISITE(S): Not applicable

EQUIVALENCIES: Not applicable

---

## COURSE LEARNING OUTCOMES / OBJECTIVES

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

1. Describe the role and purpose of the management accounting function within organizations.
2. Describe and interpret management accounting terms and foundational concepts.
3. Identify and relate fundamental management accounting systems, tools, and processes to business and/or accounting situations.
4. Recognize the pervasive competencies expected of an accounting professional including ethical decision making, teamwork, and leadership.

## REQUIRED MATERIALS & RECOMMENDED PREPARATION / INFORMATION

---

### Computer and software requirements:

- a. The course will be delivered online using Camosun College's Desire2Learn ("D2L") platform which you can access at [online.camosun.ca](http://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](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.

### Textbook and other materials

- a. A non-programmable calculator is required. Texas Instruments BAII recommended, but not required. Cellphones cannot be used as calculators in the course during examinations.
- b. Cost Accounting: A Managerial Emphasis. Horngren, Datar, Rajan, Beaubien, and Graham. Ninth Canadian Edition.

## 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 Jan 8 - 14	Introduction to ACCT 220 + <b>Chapter 1:</b> The Accountants Vital Role In Decision Making	Please attempt all exercises for Chapter 1 - exercises 14-21 and problems 22-28 inclusive
Week 2 Jan 15 - 21	<b>Chapter 2:</b> Introduction To Cost Terms & Purposes	<b>Quiz 1 – Chapter 1 – On Tues. Jan. 16<sup>th</sup></b> Please attempt all exercises for Chapter 2 - exercises 14-30 inclusive
Week 3 Jan 22 - 28	<b>Chapter 3:</b> Cost-Volume-Profit Analysis	<b>Quiz 2 – Chapter 2 – On Tues. Jan. 23<sup>rd</sup></b> Please attempt all exercises for Chapter 3 - exercises 10-31 inclusive
Week 4 Jan 29 - Feb 4	<b>Chapter 4:</b> Job Costing	<b>Quiz 3 – Chapter 3 – On Tues. Jan. 30<sup>th</sup></b>

WEEK or DATE RANGE	ACTIVITY or TOPIC	OTHER NOTES
		Please attempt all exercises for Chapter 4 - exercises 16-32 inclusive
Week 5 Feb 5 - 11	<b>Chapter 5:</b> Activity Based Costing	<b>Quiz 4 – Chapter 4 – On Tues. Feb. 6<sup>th</sup></b> Please attempt all exercises for Chapter 5 - exercises 16-30 inclusive
Week 6 Feb 12 - 18	<b>Midterm Review + MIDTERM</b>	<b>Quiz 5 – Chapter 5 – On Tues. Feb. 13<sup>th</sup></b> <b>Midterm – On Thurs. Feb 15</b> <b>Midterm Covers Chapters 1, 2, 3, 4 + 5</b>
Week 7 Feb 19 - 25	<b>READING BREAK – College Closed</b>	
Week 8 Feb 26 - Mar 3	<b>Chapter 18:</b> Process Costing	Please attempt all exercises for Chapter 18 - exercises 12-29 inclusive
Week 9 Mar 4 - 10	<b>Chapter 10:</b> Analysis of Cost Behaviour	<b>Quiz 6 – Chapter 18 – On Tues. Mar. 5<sup>th</sup></b> Please attempt all exercises for Chapter 10 - exercises 18-32 inclusive
Week 10 Mar 11 - 17	<b>Chapter 11:</b> Job-Order Costing	<b>Quiz 7 – Chapter 10 – On Tues. Mar 12<sup>th</sup></b> Please attempt all exercises for Chapter 11 - exercises 14-28 inclusive
Week 11 Mar 18 - 24	<b>Chapter 13:</b> Pricing Decisions – Profitability & Cost Management	<b>Quiz 8 – Chapter 11 – On Tues. Mar 19<sup>th</sup></b> Please attempt all exercises for Chapter 13 - exercises 13-26 inclusive
Week 12 Mar 25 – 31 & Week 13 Apr 1 - 7	<b>Chapter 6:</b> Master Budget & Responsibility Accounting	<b>Quiz 9 – Chapter 13 – On Tues. Mar 26<sup>th</sup></b> Please attempt all exercises for Chapter 6 - exercises 15-28 inclusive
Week 14 Apr 8 - 14	<b>Chapter 7:</b> Flexible Budgets, Variances & Management Control +  <b>Final Exam Review</b>	<b>Quiz 10 – Chapter 6 - On Tues. Apr 2<sup>nd</sup></b>  <b>Final Exam Covers Chapters 6, 7, 10, 11, 13 + 18</b>
Final Exam Period Apr 15-23	<b>Exact Final Exam Time + Location TBA + Will Be Posted On myCamosun In Due Course</b>  <b>DO NOT BOOK ANY FLIGHTS OR TRAVEL PLANS FOR THE ENTIRE FINAL EXAM PERIOD UNTIL THE EXAM SCHEDULE IS RELEASED.</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

---

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)	15%
Excel Based Assignment Due On or Before 6:00pm Friday March 29	15%
Midterm	30%
Final Exam	40%
<b>TOTAL</b>	<b>100%</b>

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

---

- (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>

## 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](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>

Support Service	Website
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

### 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.