

COURSE SYLLABUS



COURSE TITLE:	ACCT 220 - Management Cost Accounting
CLASS SECTION:	002
TERM:	W2025
COURSE CREDITS:	3.0
DELIVERY METHOD(S):	In Person

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](#).

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

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 - Must be completed prior to taking this course.

COURSE LEARNING OUTCOMES / OBJECTIVES

Upon successful completion of this course, students 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 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 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. 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.
- f. **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

- a. Cost Accounting: A Managerial Emphasis. Horngren, Datar, Rajan, Beaubien, and Graham. Ninth Canadian Edition. Please note that the textbook is required. The solutions manuals for the textbook are available on the course website. Note: Pearson Lab is not required.
- b. Calculator: A non-programmable calculator is required. Texas Instruments BAII recommended, but not required. Cell phones cannot be used as calculators in the course.

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	ASSESSMENT DUE DATES
Week 1 Jan 6 – 12	Introduction + Chapter 1: 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 13 – 19	Chapter 2: Introduction To Cost Terms & Purposes	Please attempt all exercises for Chapter 2 - exercises 14-30 inclusive
Week 3 Jan 20 – 26	Chapter 3: Cost-Volume-Profit Analysis	Please attempt all exercises for Chapter 3 - exercises 10-31 inclusive
Week 4 Jan 27 – Feb 2	Chapter 4: Job Costing	Please attempt all exercises for Chapter 4 - exercises 16-32 inclusive
Week 5 Feb 3 – 9	Chapter 5: Activity Based Costing	Please attempt all exercises for Chapter 5 - exercises 16-30 inclusive
Week 6 Feb 10 – 16	Unit Test 1 Review (covers Chapters 1, 2, 3, 4 + 5) – on Tuesday February 11, 2025 Unit Test 1 (covers Chapters 1, 2, 3, 4 + 5) – on Thursday February 13, 2025	
Week 7 Feb 17 – 23	Family Day & Reading Break – College Closed	
Week 8 Feb 24 – Mar 2	Chapter 18: Process Costing	Please attempt all exercises for Chapter 18 - exercises 12-29 inclusive
Week 9 Mar – 9	Chapter 10: Analysis of Cost Behaviour	Please attempt all exercises for Chapter 10 - exercises 18-32 inclusive

Week 10 Mar 10 – 16	Chapter 11: Job-Order Costing	Please attempt all exercises for Chapter 11 - exercises 14-28 inclusive
Week 11 Mar 17 – 23	Chapter 13: Pricing Decisions – Profitability & Cost Management	Please attempt all exercises for Chapter 13 - exercises 13-26 inclusive
Week 12 Mar 24 – 30	<p>Unit Test 2 Review (covers Chapters 10, 11, 13 + 18) – on Tuesday March 25, 2025</p> <p>Unit Test 2 (covers Chapters 10, 11, 13 + 18) – on Thursday March 27, 2025</p>	
Week 13 Mar 31 – Apr 6	Chapter 6: Master Budget & Responsibility Accounting	Please attempt all exercises for Chapter 6 - exercises 15-28 inclusive
Week 14 Apr 7 – 13	Chapter 7: Flexible Budgets, Variances & Management Control	Please attempt all exercises for Chapter 7 - exercises xx-yy inclusive
Final Exam Period Apr 14 – 25	<p>Final Exam covers Chapters 6, 7, 10, 11, 13 + 18</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

DESCRIPTION	WEIGHTING
Quizzes	10%
Unit Tests (2 x 25%)	50%
Final Exam	40%
If you have a concern about a grade you have received for an evaluation, please come and see me TOTAL as soon as possible. Refer to the Grade Review and Appeals policy for more information. https://camosun.ca/sites/default/files/2021-05/e-1.14.pdf	100%

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.