

COURSE SYLLABUS



COURSE TITLE: Accounting 220 Management Cost Accounting

CLASS SECTION: 003

TERM: Fall 2022

COURSE CREDITS: 3

DELIVERY METHOD(S): Face To Face Tuesday's/Thursday's 12.30pm – 2.20pm CBA 283

For COVID-19 information please visit <https://camosun.ca/about/covid-19-updates>

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](#).

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.

INSTRUCTOR DETAILS

NAME: Mahesh Kumar BA(HONS), MBA, DIC, CPA, CMA, ACMA, CGMA

EMAIL: kumarm@camosun.bc.ca. You can also email me via the D2L course webpage.

OFFICE: CBA 234 for in-person office time

HOURS: Monday's 9.30am – 10.30am, Tuesday's 11.30am – 12.30pm &
Wednesday's/Thursday's 9.30am – 10.30am

Other times are also available if these times are not convenient.

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

EXCLUSION(S): Not Applicable

COURSE LEARNING OUTCOMES / OBJECTIVES

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

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

REQUIRED MATERIALS & RECOMMENDED PREPARATION / INFORMATION

Mandatory: Datar, S. M., Rajan, M. V., & Beaubien, L. (2021) Horngren's Cost Accounting: A Managerial Emphasis. (9th Canadian Edition) North York, ON. Pearson Canada Inc.

Other: Non-programmable calculator. Texas Instruments BAII + 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 6 - 9	Introduction to ACCT 220 & Chapter 1: The Accountants Vital Role In Decision Making	Please attempt all exercises for Chapter 1 - exercises 14-21 and problems 22-28
Week 2 – Sept 12 - 16	Chapter 2: An Introduction To Cost Terms & Purposes	Please attempt all exercises for Chapter 2 - exercises 14-30
Week 3 – Sept 19 - 23	Chapter 3: Cost-Volume-Profit Analysis	Please attempt all exercises for Chapter 3 - exercises 10-31
Week 4 – Sept 26 - 30	Chapter 4: Job Costing	Please attempt all exercises for Chapter 4 - exercises 16-32
Week 5 – Oct 3 - 7	Chapter 5: Activity-Based Costing	Please attempt all exercises for Chapter 5 - exercises 16-30
Week 6 – Oct 10	Thanksgiving Day – College Closed	
Week 6 – Oct 11		

WEEK or DATE RANGE	ACTIVITY or TOPIC	OTHER NOTES
	Midterm Review: Chapters 1, 2, 3, 4 & 5 Tuesday October 11	
Week 6 – Oct 13	Midterm: Chapters 1, 2, 3, 4 & 5 Thursday October 13	
Week 7 – Oct 17 – 21	Chapter 17: Process Costing	Please attempt all exercises for Chapter 17 -exercises 12-29
Week 8 – Oct 24 - 28	Chapter 10: Analysis of Cost Behaviour	Please attempt all exercises for Chapter 10 -exercises 18-32
Week 9 – Oct 31 – Nov 4	Chapter 11: Decision Making & Relevant Information	Please attempt all exercises for Chapter 11 -exercises 14-28
Week 10 – Nov 7 – Nov 10	Chapter 13: Pricing Decisions: Profitability & Cost Management	Please attempt all exercises for Chapter 13 -exercises 13-26
Week 10 – Nov 11	Remembrance Day – College Closed	
Week 11 – Nov 14 – Nov 18	Chapter 6: Master Budget & Responsibility Accounting	Please attempt all exercises for Chapter 6 -exercises 15-28
Week 12 – Nov 21 – Nov 25	Chapter 7: Flexible Budgets, Variances & Management Control	Please attempt all exercises for Chapter 7 -exercises 15-28
Week 13 – Nov 28 – Dec 2	Final Exam Review - Chapters 6, 7, 10, 11, 13 & 17	
Week 14 – Dec 5 – Dec 9	Final Exam Review - Chapters 6, 7, 10, 11, 13 & 17	
Final Exam Period – December 12 - 20		

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 scan be reviewed on the [CAL exams page](http://camosun.ca/services/accessible-learning/exams.html). <http://camosun.ca/services/accessible-learning/exams.html>

EVALUATION OF LEARNING

DESCRIPTION	WEIGHTING
Assignment (Due Date Monday December 5, 2022 by 6pm PST)	30%
Midterm (100 Minutes)	30%
Final Exam (180 Minutes)	40%
	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](http://camosun.ca/about/policies/education-academic/e-1-programming-and-instruction/e-1.14.pdf) policy for more information.
<http://camosun.ca/about/policies/education-academic/e-1-programming-and-instruction/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: <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 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 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 medical reasons or extenuating circumstances that must be submitted and then accepted by the instructor. Please advise your instructor promptly.
- 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.

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 <http://camosun.ca/students/>.

Support Service	Website
Academic Advising	http://camosun.ca/advising
Accessible Learning	http://camosun.ca/accessible-learning
Counselling	http://camosun.ca/counselling
Career Services	http://camosun.ca/coop
Financial Aid and Awards	http://camosun.ca/financialaid
Help Centres (Math/English/Science)	http://camosun.ca/help-centres
Indigenous Student Support	http://camosun.ca/indigenous
International Student Support	http://camosun.ca/international/
Learning Skills	http://camosun.ca/learningskills
Library	http://camosun.ca/services/library/
Office of Student Support	http://camosun.ca/oss
Ombudsperson	http://camosun.ca/ombuds
Registration	http://camosun.ca/registration
Technology Support	http://camosun.ca/its
Writing Centre	http://camosun.ca/writing-centre

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.

Academic Accommodations for Students with Disabilities

The College is committed to providing appropriate and reasonable academic accommodations to students with disabilities (i.e. physical, depression, learning, etc). If you have a disability, the [Centre for Accessible Learning](#) (CAL) can help you document your needs, and where disability-related barriers to access in your courses exist, create an accommodation plan. By making a plan through CAL, you can ensure you have the appropriate academic accommodations you need without disclosing your diagnosis or condition to course instructors. Please visit the CAL website for contacts and to learn how to get started: <http://camosun.ca/services/accessible-learning/>

Academic Integrity

Please visit <http://camosun.ca/about/policies/education-academic/e-1-programming-and-instruction/e-1.13.pdf> for policy regarding academic expectations and details for addressing and resolving matters of academic misconduct.

Academic Progress

Please visit <http://camosun.ca/about/policies/education-academic/e-1-programming-and-instruction/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 <http://camosun.ca/about/policies/education-academic/e-2-student-services-and-support/e-2.2.pdf> for further details about course withdrawals. For deadline for fees, course drop dates, and tuition refund, please visit <http://camosun.ca/learn/fees/#deadlines>.

Grading Policy

Please visit <http://camosun.ca/about/policies/education-academic/e-1-programming-and-instruction/e-1.5.pdf> for further details about grading.

Grade Review and Appeals

Please visit <http://camosun.ca/about/policies/education-academic/e-1-programming-and-instruction/e-1.14.pdf> for policy relating to requests for review and appeal of grades.

Mandatory Attendance for First Class Meeting of Each Course

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 reason 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 and Procedures" (<http://camosun.ca/learn/calendar/current/procedures.html>) and the Grading Policy at <http://camosun.ca/about/policies/education-academic/e-1-programming-and-instruction/e-1.5.pdf>.

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. Please visit

<http://camosun.ca/about/policies/education-academic/e-2-student-services-and-support/e-2.8.pdf> 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: <http://camosun.ca/about/policies/education-academic/e-2-student-services-and-support/e-2.9.pdf> and camosun.ca/sexual-violence. To contact the Office of Student Support: oss@camosun.ca or by phone: 250-370-3046 or 250-3703841

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 <http://camosun.ca/about/policies/education-academic/e-2-student-services-and-support/e-2.5.pdf> to understand the College's expectations of academic integrity and student behavioural conduct.

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.