

# COURSE SYLLABUS



**COURSE TITLE:** Management Cost Accounting 2

**CLASS SECTION:** ACCT 320 – 002

**TERM:** 2022W

**COURSE CREDITS:** 3.0

**DELIVERY METHOD(S):** On campus, Room CBA 283

Camosun College campuses are located on the traditional territories of the Lək̓ʷəŋən and W̱SÁNEĆ peoples. We acknowledge their welcome and graciousness to the students who seek knowledge here.

Learn more about Camosun's [Territorial Acknowledgement](#).

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

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*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

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

**EMAIL:** hartdw@camosun.bc.ca

**CLASS TIME AND CLASSROOM:** Monday and Wednesdays, 12:30PM – 2:30PM, Room CBA 283

**OFFICE:** CBA 240 and Online Office

**OFFICE HOURS:** Mondays 11:00 – 12:00 and Wednesday 3:00 PM – 4:00 PM (or by appointment) (Collaborate, Facetime, or Duo can be used for virtual feeds)

*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

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As part of the management accounting course trilogy, ACCT 320 is an intermediate management accounting course which builds on students' abilities to prepare and communicate contextually-relevant information, identify frameworks, and model value creation developed in ACCT 220. Students will explore and apply theory and detailed technical concepts to assist with sound decision making that enables and supports organizations to plan, implement and control the execution of strategy. Camosun College (2022) Calendar Description retrieved from: <https://calendar.camosun.ca/index.php?catoid=7>

**PREREQUISITE(S):** C in ACCT 220

## COURSE LEARNING OUTCOMES / OBJECTIVES

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Upon successful completion of this course, the student 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

Datar, S. M., Rajan, M. V., Beaubien, L., and Janz, S. (2022). *Hornngren's Cost Accounting: A Managerial Emphasis*. (9th ed.) North York, ON. Pearson Canada Inc. (**NOTE:** *Students who own the 8<sup>th</sup> Edition will be able to use that edition for W2022. All references in the course outline are for the 9<sup>th</sup> edition, but content is somewhat the same with chapter numbers being a bit different*)

Other: Ability to access class materials using computer, tablet, or smart device.

Microsoft Word and Excel. Ability to take JPEG or JPG photos or create PDF or Excel Files and attach to Word files.

Non-transmitting calculator. Calculator (non-graphing and incapable of alpha-numeric storage). Texas Instruments BAII Plus™ is recommended

#### COURSE SCHEDULE, TOPICS, AND ASSOCIATED PREPARATION / ACTIVITY / EVALUATION

Week	Dates:	Topic	Tests and On-line Quiz Due Dates
1	Mon Jan 10	Course Intro, review of Ch 7 / Ch 12 Data Analytics	
	Wed Jan 12	Review of Ch 7 / Ch 12 Data Analytics	
2	Mon Jan 17	Ch 7 Flexible Budgets / Ch 12 Data Analytics	
	Wed Jan 19	Ch 7 Flexible Budgets / Ch 12 Data Analytics	
	Wed Jan 19	<i>Be aware of Add/Drop date (check Camosun calendar for official date)</i> <a href="https://calendar.camosun.ca/content.php?catoid=7&amp;navoid=343">https://calendar.camosun.ca/content.php?catoid=7&amp;navoid=343</a>	
3	Mon Jan 24	Ch 8 Flexible Budgets – Advanced / Ch 12 Data Analytics	
	Wed Jan 26	Ch 8 Flexible Budgets – Advanced / Ch 12 Data Analytics	<b>Quiz # 1 – Ch 7, 8, &amp; 12</b>
4	Mon Jan 31	Ch 9 Denominator Income Effects on Inventory / Ch 12 Data Analytics	
	Wed Feb 2	Ch 9 Denominator Income Effects on Inventory / Ch 12 Data Analytics	
5	Mon Feb 7	Ch. 17 Revenue and Customer Profitability / Ch 12 Data Analytics	
	Wed Feb 9	Ch. 17 Revenue and Customer Profitability / Ch 12 Data Analytics	<b>Quiz # 2 – Ch 9, 12, &amp; 17</b>
6	Mon Feb 14	Midterm Review	
	Wed Feb 16	<b>Mid-term 1 exam Ch 7, 8, 9, 12, 17</b> In-person exam. No other outside resources allowed for exam.	<b>Mid term – 2-hour exam.</b>
	Fri Feb 18	<b>Data Analytics Assignment Released</b>	
7	Mon Feb 21	<b>No Class – Family Day</b>	
	Wed Feb 23	<b>No Class – Reading Break</b>	
8	Mon Feb 28	Ch 15 Period Cost Application	
	Wed Mar 2	Ch 15 Period Cost Application	
9	Mon Mar 7	Ch 16 Cost Allocation – Joint Costs & Byproducts	
	Wed Mar 9	Ch 16 Cost Allocation – Joint Costs & Byproducts	<b>Quiz # 3 – Ch 15 &amp; 16</b>

10	Mon Mar 14	Ch 18 Process Costing	
	Wed Mar 16	Ch 18 Process Costing	
11	Mon Mar 21	Ch 19 Spoilage, Rework, and Scrape	
	Wed Mar 23	Ch 19 Spoilage, Rework, and Scrape	Quiz # 4 – Ch 18 & 19
12	Mon Mar 28	Midterm Review	
	Wed Mar 30	<b>Mid-term 2 exam Ch 15, 16, 18, 19</b> In-person exam. No other outside resources allowed for exam.	Mid term – 2-hour exam.
13	Mon Apr 4	<b>Data Analytics Assignment Due at 11:59PM</b>	Data Analytics Assignment Due
	Mon Apr 4	Ch 20 Inventory Cost Management Strategies	
	Wed Apr 6	Ch 20 Inventory Cost Management Strategies	
14	Mon Apr 11	Ch 22 Transfer Pricing and Multinational	
	Wed Apr 13	Ch 22 Transfer Pricing and Multinational	Quiz # 5 – Ch 20 & 22
	Apr 19 -27	<b>Final Examination Period. In-person exam. No other outside resources allowed for exam.</b>	Final Exam – 3 Hours.

The following schedule and course components are subject to change with reasonable advance notice, as deemed appropriate by the instructor.

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>

## EVALUATION OF LEARNING

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DESCRIPTION	WEIGHTING
5 quizzes @ 2% each	10%
2 Midterm Exams @ 20% each (2 hour exam each)	40%
Individual Data Analytics Assignment	20%
Final Exam (comprehensive; up to 3 hours)	30%
	<b>TOTAL</b>
	100%

If you have a concern about a grade you have received for an evaluation, please inform your instructor as soon as possible. Refer to the Grade Review and Appeals policy for more information.

<http://camosun.ca/about/policies/education-academic/e-1-programming-and-instruction/e-1.14.pdf>

## COURSE GUIDELINES & EXPECTATIONS

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In-person classes will be held every Monday and Wednesday. This course includes face-to-face instruction and may use Collaborate. In addition to attendance, students are expected to access online materials available on the course D2L site and ensure that sufficient homework is completed. In addition, online lecture PowerPoints will be available for every chapter. Online step-by-step PowerPoint solutions will also be available for every chapter

Quizzes will be released and will be completed in D2L. Students will be given one-hour to complete the quiz that covers two chapters. The mid-term exams are two hours in length. Students will be given a set time period to complete the exam during class hours. The final exam is three hours in length.

Camosun uses the standard 9-point system for academic programs. Camosun College grading system can be obtained from: <https://camosun.ca/registration-records/student-records/camosun-grading-systems>

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		1
0-49	F		0

## SCHOOL OR DEPARTMENTAL INFORMATION

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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 (2022) Library Citation Guides retrieved from: <https://camosun.libguides.com/apa7>

- All assignments are to be submitted with your last name and first name as the file name. Where required by your instructor, submit all assignments into the D2L assignments.
- 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.

## STUDENT RESPONSIBILITY

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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

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

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### 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](http://camosun.ca/services/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](http://camosun.ca/sexual-violence). To contact the Office of Student Support: [oss@camosun.ca](mailto: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.