

COURSE SYLLABUS



COURSE TITLE: Accounting 320 Managerial Accounting 3

CLASS SECTION: 002

TERM: Fall 2023

COURSE CREDITS: 3

DELIVERY METHOD(S): On Campus Face To Face Tuesday's (CBA 210)/Thursday's (CBA 271)

10.30am – 12.20pm

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](#).

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.ca. You can also email me via the D2L course webpage

OFFICE: CBA 234 for in-person office time

HOURS: TBD in 1st Week of Classes

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 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.

COURSE LEARNING OUTCOMES / OBJECTIVES

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

Mandatory: Weygandt, J., Kimmel, P. Kieso, D.(2021). Managerial Accounting: Tools for Business Decision Making. (6th Canadian Edition). Mississauga, ON: John Wiley & Sons Canada Ltd.

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 5 - 8	Introduction to ACCT 320	
Week 2 – Sept 11 - 15	Chapter 7: Flexible Budgets, Variances, and Management Control: I (Intermediate)	Please attempt all exercises for Chapter 7 – exercises xx -xx inclusive
Week 3 – Sept 18 - 22	Chapter 8: Flexible Budgets, Variances, and Management Control: II (Advanced)	Please attempt all exercises for Chapter 8 – exercises xx -xx inclusive
Week 4 – Sept 25 - 29	Chapter 9: Income Effects of Denominator Level on Inventory Valuation	Please attempt all exercises for Chapter 9 – exercises xx -xx inclusive
Week 5 – Oct 2	College Closed	
Week 5 – Oct 3 - 6	Chapter 15: Period Cost Application	Please attempt all exercises for Chapter 15 – exercises xx -xx inclusive
Week 6 – October 9	College Closed	
Week 6 – Oct 10 - 13		Please attempt all exercises for Chapter 16 –

WEEK or DATE RANGE	ACTIVITY or TOPIC	OTHER NOTES
	Chapter 16: Cost Allocation: Joint Products and Byproducts	exercises xx -xx + problems xx -xx inclusive
Week 7 - Oct 16 - 20	Midterm Review: Chapters 7, 8, 9, 15 + 16 Tuesday October 17 Actual Midterm: Chapters 7, 8, 9, 15 + 16 Thursday October 19	
Week 8 – Oct 23 - 27	Chapter 17: Revenue and Customer Profitability Analysis	Please attempt all exercises for Chapter 17 – exercises xx -xx + problems xx -xx inclusive
Week 9 – Oct 30 – Nov 3	Chapter 18: Process Costing	Please attempt all exercises for Chapter 18 – exercises xx -xx + problems xx -xx inclusive
Week 10 – Nov 6 - 10	Chapter 19: Spoilage, Rework + Scrap	Please attempt all exercises for Chapter 19 – exercises xx -xx + problems xx -xx inclusive
Week 11 – Nov 13	College Closed	
Week 11 – Nov 14 – 17	Chapter 20: Inventory Cost Management Strategies	Please attempt all exercises for Chapter 20 – exercises xx -xx + problems xx -xx inclusive
Week 12 – Nov 20 - 24	Chapter 22: Transfer Pricing and Multinational Management Control Systems	Please attempt all exercises for Chapter 22 – exercises 17-34 inclusive

WEEK or DATE RANGE	ACTIVITY or TOPIC	OTHER NOTES
Week 13 – Nov 27 - Dec 1	Chapter 22: Transfer Pricing and Multinational Management Control Systems Continued	
Week 14 – Dec 4 - 8	Final Exam Review – Chapters 17, 18, 19, 20 + 22	
Final Exam Period – Dec 11 – 19	<i>December 11-19th, 2023 Final Exam Period. Exact Exam time and location TBA. DO NOT BOOK ANY FLIGHTS OR TRAVEL PLANS UNTIL THE EXAM SCHEDULE IS RELEASED.</i>	

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 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
Assignment (Due Monday November 27, 2023 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 assignment.

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 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

Support Service	Website
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

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: <https://camosun.ca/services/academic-supports/accessible-learning>

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. 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.