

COURSE SYLLABUS



COURSE TITLE:	Acct 320 – Management Cost Accounting 2
CLASS SECTION:	D01
TERM:	Winter 2025
COURSE CREDITS:	3
DELIVERY METHOD(S):	Online – Wed 6:00 - 8:50 p

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:	Andrew Dean
EMAIL:	deana@camosun.ca
OFFICE:	CBA 266
HOURS:	By 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 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. <https://calendar.camosun.ca/index.php?catoid=7>

PREREQUISITES:

- C in ACCT 220

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

- a) Cost Accounting: A Managerial Emphasis. Horngren, Datar, Rajan, Beaubien, and Graham. 9th Canadian Edition.

(Note: the 8th editions will be partially supported – some solution manuals from previous editions will be provided; however, students are expected to overcome any deficiency in the older versions by referencing the most current version from the library. Also note that the chapter on data analytics is new to the 9th edition.)

NOT REQUIRED: MyAccountingLab is not required.

- b) A calculator is required for each class and tests. (Non-programmable – Recommend the BA2+)
- c) Exams in this course will be online, invigilated live at a scheduled time via zoom using a microphone and webcam. You will require a reliable computer along with a strong Internet connection, the ability to install examination lockdown software, and a private space to write your exams. You will also require a secondary device with webcam and microphone (i.e., a smartphone or tablet) that has the ability to run Zoom. Please see Camosun's Online Learning requirements at <http://camosun.ca/services/orientation/online-learning.html> Please contact the library early in the semester if you need a loaner laptop or a wireless Internet hotspot.

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

All content provided in the course is protected and may not be shared, uploaded or distributed.

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

Week	Dates	Topic	Assigned Readings	Activities/Discussion Due Dates
1	Jan 8	Introduction Unit 1: Flex Budgets & Variances 1 (Review)	Ch 7	Unit quizzes are due throughout the semester. Please see the quizzes section of the D2L page where each due date is specified.
2	Jan 15	Unit 1: Flex Budgets & Variances 1 (Review) Unit 2: Flex Budgets & Variances 2	Ch 7 Ch 8	
3	Jan 22	Unit 2: Flex Budgets & Variances 2	Ch 8	
4	Jan 29	Unit 3: Denominator Income Effects on Inventory	Ch 9	
5	Feb 5	Unit 4: Revenue & Customer Profitability Analysis	Ch 17	
6	Feb 12	Feb 12: Midterm Exam #1 - Units 1-4 - Held <u>online</u> during our regularly scheduled class time - No lecture held after exam - Closed book Feb 12: Debrief Midterm Exam		Midterm Exam #1 – Feb 12 (Approximately 1.5 hour duration)
7	Feb 19	Reading Break		
8	Feb 26	Unit 5: Period Cost Application	Ch 15	Save This Date: Make sure you are available to be in class on Feb 26 . (i.e. don't commit to a work shift on this day)
9	Mar 5	Unit 6: Joint Products and By-Products Cost Allocations	Ch 16	
10	Mar 12	Unit 7: Process Costing	Ch 18	
11	Mar 19	Unit 8: Spoilage, Scrap, Rework	Ch 19	
12	Mar 26	Mar 26: Midterm Exam #2 - Cumulative with a focus on Units 5-8 - Held <u>online</u> during our regularly scheduled class time - No lecture held after exam - Closed book Mar 27: Debrief Midterm Exam		Midterm Exam #2 – Mar 26 (Approximately 1.5 hour duration)
13	Apr 2	Unit 9: Inventory & Cost Management Strategies	Ch 20	Save This Date: Make sure you are available to be in class on Apr 2 . (i.e. don't commit to a work shift on this day)
14	Apr 9	Unit 10: Transfer Pricing	Ch 22	
Exam Week	Apr 14-25	Final Exam - Date and time TBA - Content is cumulative - Exam held <u>online</u>		Final Exam (Comprehensive – 3-hour duration)

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](http://camosun.ca/services/accessible-learning/exams.html). <http://camosun.ca/services/accessible-learning/exams.html>

EVALUATION OF LEARNING

DESCRIPTION	WEIGHTING
D2L Quizzes (5 quizzes – 2 attempts each)	20%
Midterm Exam 1	20%
Midterm Exam 2	20%
Final Exam	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

Attendance: 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. In a class being taught through an asynchronous format, students must log into the D2L course page within the first three days of the semester. Attendance will then be determined by monitoring your login record on D2L.

Course Format: The evening version of Camosun courses are shorter in duration than the daytime classes. Because of this, evening classes are comprised of both synchronous and asynchronous content to compensate for the reduced time spent in class. The synchronous content includes two hours and fifty minutes of instruction per week and fifty minutes of asynchronous material. Students are therefore expected to access the asynchronously resources that are made available on the D2L course site and through the recommendations of the instructor to ensure that equivalent material is covered between the evening and day sections of this class.

Academic Integrity: 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.

AI tools: All work in this course must be prepared by you. Use of AI tools is 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, etc. 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>

Exam Scheduling: Please check the Camosun calendar to see the dates for the exam period. 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 exam period set out by the College. There are no options for online midterm or final exam writing for in-person courses

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 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, 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 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 (or receiving) 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.
- ☐ Using A.I. or any other computerized tool to generate answers for a test or deliverable.

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

Support Service	Website
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.