

COURSE SYLLABUS



COURSE TITLE: Management Cost Accounting 2

CLASS SECTION: ACCT 320 – D01

TERM: 2022W

COURSE CREDITS: 3.0

DELIVERY METHOD(S): Online

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

EMAIL: hartdw@camosun.bc.ca

CLASS TIME AND LOCATION: Wednesday 6:00PM – 9:00PM, Online

OFFICE: CBA 240 and Online Office

HOURS: Wednesday 3:00 PM –5:30 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

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>

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

Datar, S. M., Rajan, M. V., Beaubien, L., and Janz, S. (2021). *Hornngren’s Cost Accounting: A Managerial Emphasis*. (9th ed.) North York, ON. Pearson Canada Inc. **(NOTE: Students who own the 8th Edition will be able to use that edition for W2022. All references in the course outline are for the 9th edition, but content is somewhat the same with chapter numbers being a bit different)**

Other: Ability to attend class online and 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.
 Webcam and microphone computer capabilities
 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	Wed Jan 12	Course Intro, review of Ch 7	
2	Wed Jan 19	Ch 7 Flexible Budgets review 7	
	Wed Jan 19	<i>Be aware of Add/Drop date (check Camosun calendar for official date)</i> https://calendar.camosun.ca/content.php?catoid=7&navoid=343	
3	Wed Jan 26	Ch 8 Flexible Budgets – Advanced	Quiz # 1 – Ch 7 & 8
4	Wed Feb 2	Ch 9 Denominator Income Effects on Inventory	
5	Wed Feb 9	Ch. 17 Revenue and Customer Profitability / Ch 12 Data Analytics (selected pages)	Quiz # 2 – Ch 9 & 17
6	Wed Feb 16	Mid-term 1 exam Ch 7, 8, 9, 17 Online exam. No other outside resources allowed for exam.	Mid term – 2-hour exam.
	Fri Feb 18	Data Analytics Assignment Released	
7	Wed Feb 23	No Class – Reading Break	
8	Wed Mar 2	Ch 15 Period Cost Application	
9	Wed Mar 9	Ch 16 Cost Allocation – Joint Costs & Byproducts	Quiz # 3 – Ch 15 & 16
10	Wed Mar 16	Ch 18 Process Costing	
11	Wed Mar 23	Ch 19 Spoilage, Rework, and Scrape	Quiz # 4 – Ch 18 & 19
12	Wed Mar 30	Mid-term 2 exam Ch 15, 16, 18, 19 Online exam. No other outside resources allowed for exam.	Mid term – 2-hour exam.
13	Mon Apr 4	Data Analytics Case Assignment Due at 11:59PM	Data Analytics Assignment Due
	Wed Apr 6	Ch 20 Inventory Cost Management Strategies	
14	Wed Apr 13	Ch 22 Transfer Pricing and Multinational	Quiz # 5 – Ch 20 & 22
	Apr 19 -27	Final Exam Examination Period. Online Comprehensive Exam. No other outside resources allowed for exam.	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 notice is required. Deadlines can be reviewed on the CAL exams page. <http://camosun.ca/services/accessible-learning/exams.html>

EVALUATION OF LEARNING

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

D2L synchronous online classes (live classes) will be held at the start of class every Wednesday night using Collaborate. This online evening version of this course includes synchronous live-instruction using 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 to make up the additional time of regularly scheduled classes plus homework time. 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 online mid-term exams are two hours in length. Students will be given a set time period to complete the exam during class hours. The online final exam is three hours in length.

This is an online section with two midterms and the final exam.

All exams will be closed book and exam formulas will be provided. Camosun College reserves the right to use online exam software. It will be the student's responsibility to ensure their computer system is up to date to use online exam software.

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

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

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

Support Service	Website
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.

COLLEGE-WIDE POLICIES, PROCEDURES, REQUIREMENTS, AND STANDARDS

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.