

COURSE SYLLABUS



COURSE TITLE: Management Cost Accounting 2

CLASS SECTION: ACCT 320 – D01

TERM: 2023F

COURSE CREDITS: 3.0

DELIVERY METHOD(S): Online Synchronous Lecture

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

EMAIL: hartdw@camosun.ca

CLASS TIME AND LOCATION: Wednesdays at 6:00 PM. Online synchronous classes using D2L and Zoom.

OFFICE: Virtual Office by appointment

HOURS: Wednesday 4:00 PM – 5:30 PM (or other times by appointment) (Zoom, Facetime, or Meet 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 (2023) 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.

Other: This is an online course, and it is expected that students have a microphone and webcam along with a strong Internet connection. Exams are online (invigilated through monitoring software using a microphone and webcam). 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. Ability to attend class during class hours and access class materials using computer, tablet, or smart device.

Microsoft Office Word and Excel capabilities for exam, or Microsoft Office compatible program. Ability to create PDF, Microsoft Office Excel and Word files (or compatible files) and ability to post into D2L quizzes.

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 Dates
1	Sept 4*	<i>Be aware of Add/Drop date (check Camosun calendar for official date)</i>	100% Refund Deadline* - Courses dropped after this date (Sept 4) will receive an 80% refund up until Sept. 11
1	Wed Sept 6	Course Intro, review/building on Ch 7	
2	Wed Sept 13	Ch 7 Flexible Budgets	
3	Wed Sept 20	Ch 8 Flexible Budgets – Advanced	Quiz 1 opens – Ch 7 & 8
4	Wed Sept 27	Ch 9 Denominator Income Effects on Inventory	Quiz 2 opens – Ch 9 & 17
4	Sun Oct 1	Quiz 1 closes at 11:59PM	Quiz 1 closed @ 23:59PM
5	Wed Oct 4	Ch. 17 Revenue and Customer Profitability / Ch 12 Data Analytics (selected pages)	
5	Thu Oct 5	Group Data Analytics Assignment Released	
5	Sun Oct 8	Quiz 2 closed at 11:59PM	Quiz 2 closed @ 23:59PM
6	Wed Oct 11	Online Mid-term exam Ch 7, 8, 9, 17. 2.5 HOURS in length. No outside resources allowed for exam	MID-TERM 2.5 HOURS
7	Wed Oct 18	Ch 15 Period Cost Application	Quiz 3 opens – Ch 15 & 16
8	Wed Oct 25	Ch 16 Cost Allocation – Joint Costs & Byproducts	
9	Wed Nov 1	Ch 18 Process Costing	Quiz 4 opens – Ch 18 & 19
9	Sun Nov 5	Quiz 3 closed at 11:59PM	Quiz 3 closed @ 23:59PM
10	Wed Nov 8	Ch 19 Spoilage, Rework, and Scrape	
11	Wed Nov 15	Ch 20 Inventory Cost Management Strategies	Quiz 5 opens – Ch 20 & 22
11	Sun Nov 19	Quiz 4 closed at 11:59PM	Quiz 4 closed @ 23:59PM
12	Wed Nov 22	Group Data Analytics Assignment Work – Group Work for final submission	
12	Sun Nov 26	Group Data Analytics Assignment Due	Data Analytics Assignment Due
13	Wed Nov 29	Ch 22 Transfer Pricing and Multinational	

13	Sun Dec 3	Quiz 5 closed at 11:59PM	Quiz 5 closed @ 23:59PM
14	Wed Dec 6	Review class	
	Dec 11 – Dec 22	Online Final Exam. Ch 15, 16, 18, 19, 20, 22. 3 HOURS in length. No outside resources allowed for exam.	Final Exam – 3 Hours.

The preceding schedule and following 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 @ 3% each	15%
1 Midterm Exam @ 30% (2.5 hour exam)	30%
Group Data Analytics Assignment	15%
Final Exam (Ch 15 onwards); (3 hour exam)	40%
TOTAL	100%

NOTE: NO GRADES WILL BE DROPPED FROM THE EVALUATIONS. 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

Online synchronous classes: In person classes (**live classes**) will be held **every Wednesday night**. In addition to online 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 50 minutes of 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: Quizzes will be released and will be completed online in D2L. Opening and closing dates of quizzes are posted in the schedule above. Students will be given 2 opportunities to complete each quiz. Students are given one-hour to complete the quiz that covers the assigned chapters.

Group Assignment: The Group assignment will comprise of a case study with data that will need to be analyzed. Students are assigned to groups before the assignment is released. The group **WILL** be assigned and will consist of a minimum of three (3) students and no more that six (6) students. Each member of the group will receive a mark based on the group’s overall effort. Marks will be given for completeness, accuracy, creativity, strategy, and effectiveness In addition, each individual’s participation and input will be assessed by group members and this assessment can affect the individual’s mark up to 100% of the group mark if an individual did not participate, or participated less than group expectations. Details will be given in the assignment.

Mid-term Exam: The mid-term exam is two and a half hours in length. Students will be given a set time period to complete the exam online. Exam formulas will be provided. You must be able to use a Microsoft Excel program (or a compatible program) to answer the questions. To write the midterm or final online, you will require a strong internet connection, webcam and microphone, as the examinations are supervised with examination protocols.

Final Exam: The final exam is three hours in length. Students will be given a set time period to complete the online exam. Exam formulas will be provided. You must be able to use a Microsoft Excel program (or a compatible program) to answer the questions. To write the midterm or final online, you will require a strong internet connection, webcam and microphone, as the examinations are supervised with examination protocols.

Exam Software: For online exams, 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>

Evening Classes: This course includes two hours and fifty minutes of synchronous and asynchronous online instruction. In addition to virtual 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 50 minutes of day class coverage.

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.
- 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 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.

If you are uncertain or have any questions regarding academic integrity, please do not hesitate to discuss these with 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.

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.

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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/

Support Service	Website
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.