

COURSE SYLLABUS



COURSE TITLE: Management Cost Accounting 2

CLASS SECTION: ACCT 320 – D01

TERM: 2023W

COURSE CREDITS: 3.0

DELIVERY METHOD(S): Online Synchronous Lecture

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: Wednesdays at 6:00 PM . Online synchronous classes using D2L and Collaborate.

OFFICE: CBA240 Office by appointment

HOURS: Monday and Wednesday 10:30 AM – 11:30 AM and Wednesday 4:30PM – 5:30PM (or other times by appointment) (Collaborate, 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 (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.

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 on-campus and are available as an option online (invigilated live or 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 Word and Excel. Ability to 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	Sun Jan 8	100% Refund Deadline* - Courses dropped after this date will receive an 80% refund up until Jan. 15	
1	Wed Jan 11	Course Intro, review of Ch 7	
2	Wed Jan 18	Ch 7 Flexible Budgets review 7	
3	Wed Jan 25	Ch 8 Flexible Budgets – Advanced	Quiz # 1 – Ch 7 & 8 opens
4	Sun Jan 29	Quiz 1 Due	Quiz # 1 – Ch 7 & 8 due by 23:59PM
4	Wed Feb 1	Ch 9 Denominator Income Effects on Inventory	
5	Wed Feb 8	Ch. 17 Revenue and Customer	Quiz # 2 – Ch 9 & 17 opens
6	Sun Feb 12	Quiz 2 Due	Quiz # 2 – Ch 9 & 17 due by 23:59PM
6	Wed Feb 15	Mid-term 1 exam Ch 7, 8, 9, 17 In-person exam with online option. No other outside resources allowed for exam.	Mid term – 2-hour exam.
6	Fri Feb 17	Group Case Study/Data Analytics Assignment Released Note: You may need to review Ch 13 from ACCT 220	
7	Wed Feb 22	No Class – Reading Break	
8	Wed Mar 1	Ch 15 Period Cost Application	
9	Wed Mar 8	Ch 16 Cost Allocation – Joint Costs & Byproducts	Quiz # 3 – Ch 15 & 16 opens
10	Sun Mar 12	Quiz 3 Due	Quiz # 3 – Ch 15 & 16 due by 23:59PM
10	Wed Mar 15	Ch 18 Process Costing	
11	Wed Mar 22	Ch 19 Spoilage, Rework, and Scrape	Quiz # 4 – Ch 18 & 19 opens
12	Sun Mar 26	Quiz 4 Due	Quiz # 4 – Ch 18 & 19 due by 23:59PM

12	Wed Mar 29	Mid-term 2 exam Ch 15, 16, 18, 19 On campus exam with online option. No other outside resources allowed for exam.	Mid term – 2-hour exam.
13	Mon Apr 3	Group Case Study/Data Analytics Assignment Due at 23:59PM	Data Analytics Assignment Due
13	Wed Apr 5	Ch 20 Inventory Cost Management Strategies	Quiz # 5 – Ch 20 & 22 opens
14	Wed Apr 12	Ch 22 Transfer Pricing and Multinational	
14	Fri Apr 14	Quiz 5 Due	Quiz # 5 – Ch 20 & 22 due by 23:59PM
	Apr 17 -25	Final Exam Examination Period. On campus Comprehensive Exam with online option available. No other 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 @ 2% each	10%
2 Midterm Exams @ 15% each (2 hour exam each)	30%
Group case Study/Data Analytics Assignment	20%
Final Exam (comprehensive; (3 hour exam)	40%
	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

In-class: 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 encouraged to form their groups before the assignment is released. The group **MUST** consist of a minimum of three (3) students and no more that six (6) students. Each member of the group will receive the same mark for the group's submission. Marks will be given for completeness, accuracy, creativity, strategy, and effectiveness. Details will be given in the assignment.

Mid-term Exams: The mid-term exams are two hours in length. Students will be given a set time period to complete the exam on-campus (with an online option) during class hours. Exam formulas will be provided. For students in **section D01, you will have the option to write the midterm and final exam online**. If you write the midterm or final online, you will require a strong internet connection, webcam and microphone, and full-length mirror as the examinations are supervised with examination protocols. Students have historically found exams easier to complete on-campus.

Final Exam: The final exam is three hours in length. Students will be given a set time period to complete the on-campus exam (with an online option). Exam formulas will be provided. For students in **section D01, you have the option to write the midterm and final exam online**. If you write the midterm or final online, you will require a strong internet connection, webcam and microphone, and full-length mirror as the examinations are supervised with examination protocols. Students have historically found exams easier to complete on-campus.

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.

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 <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

Support Service	Website
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.