

COURSE SYLLABUS



COURSE TITLE:	Acct 320 – Management Cost Accounting 2
CLASS SECTION:	D01
TERM:	Fall 2024
COURSE CREDITS:	3
DELIVERY METHOD(S):	Online Synchronous –Wednesday 6:00 pm - 8:50 pm

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:	Erin Egeland, EdD (C), MBA, CPA, CGA, CFI
EMAIL:	egelande@camosun.bc.ca
OFFICE:	Virtual
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

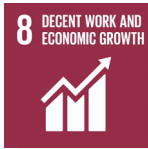


COURSE LEARNING OUTCOMES / OBJECTIVES

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.

SUSTAINABLE DEVELOPMENT GOALS (SDGS)

As a learning community, we are committed to responsible business practices that can have transformative impacts on society. One of the ways we can reinforce our commitment to responsible business is by showcasing relevant content in our courses via the lens of the [United Nations Sustainable Development Goals](#). In this course, we will touch on topics that relate to the following goals:

Sustainable Development Goal	Description of how and when the goal is covered in the course
<p>Goal 8: Decent Work and Economic Growth</p> 	<p>In Week 1, we will engage in class discussions centered on the impacts of economic growth to examine how we may shift our mindsets from economic wellness to wellness economics, and how we determine and value economic growth in a local and global setting. These discussions will form the foundation of future classroom discussions as they relate to the weekly content.</p>
<p>Goal 12: Responsible Consumption and Production</p> 	<p>Throughout the course, we will engage in discussions and activities that will allow us to think more critically about how managing the financial aspects of producing goods and services (procurement, distribution, food waste, life cycle analysis, recycling and reuse, ecological footprint, corporate social responsibility, fair trade, circular economy, responsible sourcing, low emission supply chain design, responsible/ethical supply chain) impacts the climate. This discussion will lead to the Climate Action goal noted below.</p>
<p>Goal 13: Climate Action</p> 	<p>All seminars will address the practice of managerial accounting and its impact on the dire state of the climate and attitudes toward revitalization efforts. We will examine the ISSB initiatives and current environmental disclosure, ESG accounting and reporting and how they may impact management control efforts.</p>

REQUIRED MATERIALS & RECOMMENDED PREPARATION / INFORMATION

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

(Should students wish to use an older edition of the textbook, the responsibility rests with the student 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.

Seminar	Dates	Topic	Assigned Readings	Activities/Discussion Due Dates
1	September 4	Introduction Unit 1: Flex Budgets & Variances 1 (Review)	Ch7	Please see the quizzes section of the D2L page where each due date is specified.
2	September 11	Unit 1: Flex Budgets & Variances 1 (Review) Unit 2: Flex Budgets & Variances 2	Ch7 Ch8	
3	September 18	Unit 2: Flex Budgets & Variances 2	Ch8	Quiz #1 due Tuesday, September 24 th
4	September 25	Unit 3: Denominator Income Effects on Inventory	Ch9	
5	October 2	Unit 4: Revenue & Customer Profitability Analysis	Ch17	
6	October 9	Midterm #2 Review	Ch 7,8,9,17	Quiz 2 due Tuesday, October 15 th
7	October 16	Midterm Exam #1 - Units 1-4 - Held <u>online</u> during our regularly scheduled class time - No lecture held after exam - Closed book		Midterm Exam #1 – Wednesday, October 16
8	October 23	Unit 5: Period Cost Application	Ch15	
9	October 30	Unit 6: Joint Products and By-Products Cost Allocations	Ch16	Quiz #3 due Tuesday, October 29 th
10	November 6	Unit 7: Spoilage, Scrap, Rework	Ch19	
11	November 13	Midterm Exam #2 - Units 5-8 - Held <u>online</u> during our regularly scheduled class time - No lecture held after exam - Closed book	Ch 15,16,19	Midterm Exam #2 – Wednesday, November 13th
12	November 20	Unit 8: Inventory & Cost Management Strategies		Quiz #4 Tuesday, November 19 th
13	November 27	Unit 9: Transfer Pricing	Ch 22	
14	December 4	Unit 9: Transfer Pricing	Ch 22	Quiz #5 due Tuesday, December 3 rd
Exam Period	December 9 th - 17 th	Final Exam - TBD - Content is cumulative to date - Exam held <u>online</u>		PLEASE DO NOT BOOK TRAVEL PLANS UNTIL THE EXAM SCHEDULE IS RELEASED.

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

EVALUATION OF LEARNING

DESCRIPTION	WEIGHTING
Engagement Activities (in class)	20%
Midterm Exam 1 (100 minutes – 1 hour 40 minutes)	20%
Midterm Exam 2 (100 minutes – 1 hour 40 minutes)	20%
Final Exam (180 minutes – 3 hours)	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

Engagement - 20%

To achieve the learning outcomes underlying this course, each student will engage in a cycle of pre-reading, thinking and hearing about the materials during seminars, solving problems that utilize the readings, and completing cases that help to demonstrate how ideas are applied. The main purpose of the assignments and other participation is to prepare you for the midterm and final exam. I grade engagement activities both to assess your effort-level and to get feedback about how the class is “doing”. The feedback helps me to know whether to slow down or speed up. Each engagement activity is due at the end of day that it is assigned. Elements of engagement include:

- Class attendance. Please email me if you are unable to attend the class.
- Turned-in assignments from impromptu, flipped classroom activities, and from pre- or post-class assignments in D2L. These assignments range from minor (worth 1-4 points), moderate (worth 5-8 points), or harder (worth 10-15 points) activities. These may include textbook problems, news/media stories, and/or mini case-based group activities.
- There are no make-up or substitute assessments.

Midterm Examinations - 40%

The midterm exam content coverage includes material from the chapters presented in the course syllabus. 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.

Final Examination - 40%

While the final examination focuses more on course content learned after the midterm examination, it will be comprehensive. Material learned in the first half of the course intersects with material learned in the latter half of the course.

Exam Format

Exams in this course will be online, invigilated live at a scheduled time 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.

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.

Chat GPT and other AI tools: All work in this course must be prepared by you. Use of AI tools is not permitted.

Grade Schema:

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	Minimum level of achievement for which credit is granted; a course with a “D” grade cannot be used as a prerequisite.	1
0-49	F	Minimum level has not been achieved.	0

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 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.

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

Support Service	Website
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

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 [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.