

COURSE SYLLABUS



COURSE TITLE:	Acct 420 – Management Cost Accounting 3
CLASS SECTION:	D01
TERM:	Winter 2024
COURSE CREDITS:	3
DELIVERY METHOD(S):	Online Asynchronous – 14 weeks

Camosun College campuses are located on the traditional territories of the Lək̓ʷəŋən 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.bc.ca
OFFICE:	CBA 266 / Zoom meeting room
HOURS:	Please email to setup meeting

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 the final course in the management accounting course trilogy, Acct 420 is an advanced management accounting course that prepares participants to support their organization's success by contributing to sound decision making and strategy design/implementation. Students will prepare contextually-relevant information and model value creation through comprehensive analysis and provision of information that enables and supports organizations to plan, implement and control the execution of strategy. Students gain experience in the application of management cost accounting tools and concepts using case analysis.

PREREQUISITES:

- C in ACCT 320
- Equivalencies in Acct 220

COURSE LEARNING OUTCOMES / OBJECTIVES

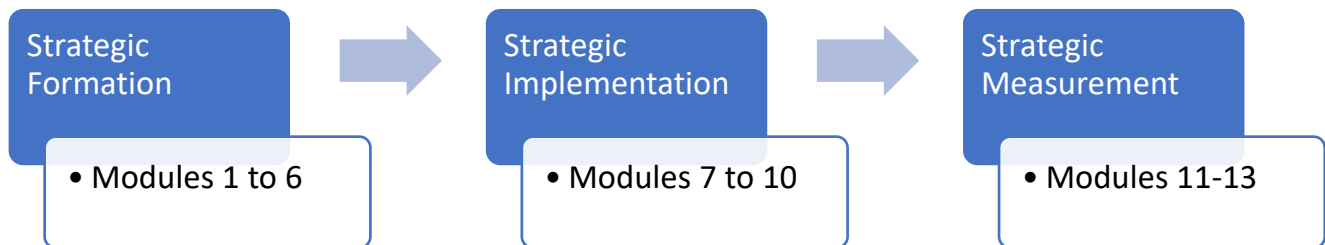
As the final course in the management accounting trilogy, Acct 420 is an advanced management accounting course that prepares participants to support their organization's success by contributing to sound decision making and strategy design/implementation. Students will prepare contextually-relevant information and model value-creation through the comprehensive analysis and provision of information that enables and supports organizations to **plan, implement** and **control** the execution of **strategy**. Students gain experience in the application of management accounting tools and concepts using case analysis and review of business journals.

Upon successful completion of this course, the student will be able to:

1. Analyze and assess the appropriate management accounting tools and concepts to apply to moderately complex business and/or accounting situations.
2. Develop responses and design frameworks that may be used by management accounting professionals to inform and support organizational decisions.
3. Demonstrate case analysis and research skills using established approaches expected of an accounting professional.
4. Demonstrate and assess the pervasive competencies required of an accounting professional including ethical decision making, teamwork, and leadership.

Learning Summary:

Accounting 420 navigates through three macro-themes: Strategic Formation, Strategic Implementation, & Strategic Measurement (which leads to re-formation)



REQUIRED MATERIALS & RECOMMENDED PREPARATION / INFORMATION

(a) Texts 1

Mastering Strategic Management. (MSM) Dave Ketchen , Auburn University, Jeremy Short , University of Oklahoma (Available in PDF on D2L course page)

<https://open.bccampus.ca/find-open-textbooks/?uuid=807b5297-67ba-4e65-8dc7-c871e6c633ac>

Text 2:

Cost Accounting: A Managerial Emphasis. (CAME) Horngren, Datar, Rajan, Beaubien, and Graham. 9th Canadian Edition. (Note: the 7th or 8th editions will be sufficient)

Articles: (Provided in class and through the Camosun Library) **(Art.)**

- (a) **Having Trouble with Your Strategy? Then Map It.** Robert S Kaplan & David P Norton
- (b) **Customer Intimacy and Other Value Disciplines.** Michael Treacy & Fred Wiersema
- (c) **When to Ally and When to Acquire.** Jeffrey Dyer, Prashant Kale & Harbir Singh
- (d) **The Core Competence of the Corporation.** CK Prahalad & Cary Hamel
- (e) **How to Map Your Industry's Profit Pool.** Orit Gadiesh & James L Gilbert
- (f) **20 Questions Directors of Not-For-Profit Orgs. Should Ask about Risk.** CICA - Hugh Lindsay

- (g) **Six Dangerous Myths About Pay.** Jeffrey Pfeffer
- (h) **Franchisor Strategy and Firm Performance.** William Gillis & James Combs
- (i) **Entrepreneurs' Capital Budgeting Orientations and Innovation** (Real Options Reasoning).
Mathew Hayward
- (j) **On the folly of rewarding A, while hoping for B.** Steven Kerr

Please note that all of the above-mentioned readings will be tested on.

- (b) A calculator is recommended. (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.

When	Module	CAME	MSM	Art.	Topics
Week 1 Jan 8-12	Module 1 Intro, Ethos, Terms, & Generic Strategy		1.1-2 5.1-6 8.1-5		<ul style="list-style-type: none"> • Introduction • Professionalism • Professional Acumen of the Management Accountant • Ethic of Professionals • Learning Ethos • Overarching Goals – Growth • Terms & Generic Strategies <ul style="list-style-type: none"> • Corporate, Business, & Functional Levels of Strategy • Lifecycle Curve Analysis • Intensive Strategies • Integration Strategies • Defensive Strategies • Reduction Strategies
Week 2 Jan 15-19	Module 2 Strategic Process, Scorecard, & Mapping	Ch 14 LO 3 (Ch 13 LO3 in 8 th)	1.4 2.2	(a)	<ul style="list-style-type: none"> • Strategic Management Models • The Balanced Scorecard • Strategy Mapping • Introduction to Strategic Objectives
Week 3 Jan 22-26	Module 3 Ethics, Value Propositions, & Internationalism		7.1-4	(b)	<ul style="list-style-type: none"> • Ethics of Internationalism • Ethical considerations in the Balanced Scorecard • Customer Value Propositions • Industry Examples of Value Proposition Utilization

Week 4 Jan 29-Feb 2	Module 4 Strategy of Data Analytics	Ch 12 LO 2,7 (Not in 8 th)			<ul style="list-style-type: none"> • Framework for Employing Data Analytics • Integration with Strategy • Data Analytics as a Key Part of Strategy Mapping • Industry Examples of Data-led Processes
Week 5 Feb 5-9	Module 5 Accelerated Growth, Acquisitions, & Alliances		6.3	(c)	<ul style="list-style-type: none"> • Growth Saturation (Excel) • Acquisitions & Alliances • In-class Long Answer Problem <ul style="list-style-type: none"> • Ethos of Strong Report Writing • Professionalism as a Consultant • Roles and Duties of a Management Accountant
	Module 6 Competency Development, Vision, Mission, Risk, & Cost Structures		2.1	(d) (e) (f)	<ul style="list-style-type: none"> • Competency Development • Mission, Vision, Values, & Goals • Managing Risk • Risk Sensitivity Models
Week 6 Feb 12-16	Finish Mod 6 Module 7 Environmental Scanning & Decision-Making Frameworks	Ch 14 LO 1 (Ch 13 LO 1 in 8 th)	3.1-4 4.5 10.3		<ul style="list-style-type: none"> • Decision Making Framework • External Scanning Tools <ul style="list-style-type: none"> • PESTE, SWOT, 5 Forces, Stakeholder Analysis, Profit Pools, Macro Forces, Lifecycle Analysis • Internal Scanning Tools <ul style="list-style-type: none"> • Value Chain, Core Competencies & Intellectual/Financial Capital, KSF/KR • Biases & Logic identification • Professional Communication
Week 7 Feb 19-23	Reading Break				Quizzes 1-7 are due Feb 22 @11:00pm
Week 8 Feb 25-Mar 1	Midterm Exam				Exam is cumulative to date Date: Feb 26 @ 6:00pm
Week 9 Mar 4-8	Module 8 Corporate Governance & Ethics	Ch 23 LO 1 (Ch 22 LO 1 in 8 th)	2.3 10.1-2		<ul style="list-style-type: none"> • The Corporate Model, Incentives, & Agency Problem • Board of Directors Roles & Responsibilities • Conflicts of Interest • Predatory Takeovers/Acquisitions • Morals Orientations • Industry Examples of Management Accounting Best Practices in Conflict with Environmental Ethics
Week 10 Mar 11-15	Module 9 Strategic Implementation Tools	Ch 23 LO 5 (Ch 22 LO 5 in 8 th)	9.1-3,5 9.4	(g)	<ul style="list-style-type: none"> • Strategic Uses of: <ul style="list-style-type: none"> • Organizational Structure • Control Types • Decentralized & Centralized (& in Mod 11) • Span of Control • Communication • Employee Management & Motivation • Culture, Beliefs, Values & Behaviour Systems • Management by Objective (& in Mod 11)

Week 11 Mar 18-22	Module 10 Quality Control & Improvement	Ch 10 LO 7 (Same in 8 th) Ch 6 LO 5 (Same in 8 th)		(h)	<ul style="list-style-type: none"> Decentralized & Centralized (Continued) Quality Measurement Systems (TQM, Six Sigma, etc.) Concepts of Quality, Quality Control, & Quality Assurance Quality Management Tools Cost Management Methodologies Business Process Re-engineering Types of Budgeting
Week 12 Mar 25-28	Module 11 Management Evaluation & Measurement	Ch 6 LO 4 Ch 7 LO 5 (Same in 8 th) Ch 5 LO 5 (Same in 8 th)		(i)	<ul style="list-style-type: none"> Responsibility Centres Performance Management by Variances Variance Reaction and Interconnectivity Monitoring & Measurement Systems Not-for-Profit & Government Evaluation Organizations Activity Based Management Best Practices
Week 13 Apr 1-5	Module 12 Strategic Profitability Analysis	Ch 14 LO 4 Ch 14 LO 5 (Ch 13 LO 4&5 in 8 th)			<ul style="list-style-type: none"> Strategic Profitability Analysis Capacity Management
Week 14 Apr 8-12	Module 13 Performance Measurement & Management	Ch 21 LO 6 Ch 23 LO 1 Ch 23 LO 4 (Ch 20 LO 6 & Ch 22 LO 1&4 in 8 th)		(j)	<ul style="list-style-type: none"> Evaluation & Incentive Systems Financial & Non-financial measurement <p>Quizzes 8-13 are due Apr13 @11:00pm</p> <p>Final exam date to be announced</p>

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 scan 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	25%
13 quizzes (Each quiz is worth 1.92% overall)	
2 attempts allowed for each quiz and the lowest grade of the pair will be ignored	
Midterm Exam	35%
Final Exam	40%
	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.

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.