

### COURSE INFORMATION

Course title:	Foundations in Accounting II	Credits:	1.5
Course code:	BAAC 551	Class location:	DD1: HA 132; DD2: HA 133
Session, term, period:	Summer 2023	Class times:	DD1: Mon/Wed 2-4pm DD2: Mon/Wed 10am-12pm
Section(s):	DD1, DD2	Pre-requisites:	Foundations in Accounting I
Course duration:	July 24 – September 2	Co-requisites:	N/A
Division:	Accounting & Information Systems		
Program:	MM		

### INSTRUCTOR INFORMATION

Instructor:	Yan Vicky Ma	Office location:	HA 351C
Phone:	Contact by email	Office hours:	Mon/Wed 1:30pm-3:30pm
Email:	<a href="mailto:yan.ma@sauder.ubc.ca">yan.ma@sauder.ubc.ca</a>		

### COURSE DESCRIPTION

This course focuses on the use of accounting information in efficiently operating an organization. The concepts are sufficiently general to be applicable in both profit and not-for-profit organizations, but most of our discussion will deal with profit-oriented firms. In this course we will explore methods to collect, analyze and communicate information to assist management in making strategic decisions. We will discuss basic managerial accounting topics such as costing, CVP, budgeting, pricing, forecasting and other management accounting tools.

### COURSE FORMAT

This class will be administered in-person and synchronously. The classtime will involve lectures, quantitative example walkthroughs, videos clips, graded activities and group work. Each class will cover a new chapter and there will be an online assignment due every Sunday. Active class participation is expected and encouraged. The pace of this course is fast and so it is expected that you come to class prepared.

### LEARNING OBJECTIVES

By the end of this course, students will be able to:

1. Use and apply the language and basic concepts used in management accounting.
2. Calculate the value of products and services
3. Apply relevant costing concepts in everyday business situations.
4. Describe the relationships between cost volume and profit
5. Determine appropriate pricing strategies
6. The role of accounting in governance and control
7. Apply management accounting principles to facilitate the analysis of information that is relevant in decision-making.

## ASSESSMENTS

### Summary

<u>Component</u>	<u>Weight</u>
Assignments	30%
In-class activities	20%
Final exam	50%
Total	<u>100%</u>

### Details of Assessments

**Assignments:** There will be four assignments during the course period. The assignments are to be done individually and will include quantitative problems, covering the material discussed during the week.

**In-class activities:** during class time there will be a number of activities including quiz questions and discussion questions. In-class participation is mandatory in order to receive these grades. We will use iClicker to administer and grade the in-class activities (see iClicker instructions below). Please note that you will need to answer the questions correctly in order to get marks – i.e. this is not just for participation.

### iClicker:

Please ensure that you have the iClicker application downloaded to your device prior to the first class. You can find the Student Guide here: <https://lthub.ubc.ca/guides/iclicker-cloud-student-guide/>. If you have any issues, please contact Technical Support noted on the guide.

**Final Exam:** details to be discussed in class.

## LEARNING MATERIALS

Required Textbook: Financial and Managerial Accounting, 4th Edition, Jerry J. Weygandt, Paul D. Kimmel, Jill E. Mitchell

WileyPlus: you will also need WileyPlus. If you have purchased WileyPLUS access previously (i.e. for Foundations of Accounting I), you can fill out this form to renew your WileyPLUS access. (<https://www.wileyplus.com/wp-access>). If you have any issues, please contact: [jfroese@wiley.com](mailto:jfroese@wiley.com).

Please do not buy a second hand text as it will not come with WileyPLUS access. The WileyPLUS access will give students a built in, downloadable e-text, so the WileyPLUS digital package will be the most cost efficient option.

Since the course is integrated into Canvas, students also need to purchase from the UBC Bookstore or the UBC Bookstore website, as the receipt number will be their access code to WileyPLUS.

Additional material will be distributed and made available during class.

## COURSE-SPECIFIC POLICIES AND RESOURCES

### *Missed or late assignments, and regrading of assessments*

Late submissions will not be accepted and will receive a grade of zero.

### *Academic Concessions*

If extenuating circumstances arise, please contact the RHL Graduate School program office as early as reasonably possible, and submit an [Academic Concession Request & Declaration Form](#). If an academic concession is granted during the course, the student will be provided options by RHL, or by the instructor in consultation with RHL, per [UBC's policy on Academic Concession](#).

### *Code Plagiarism*

Code plagiarism falls under the UBC policy for [Academic Misconduct](#). Students must correctly cite any code that has been authored by someone else or by the student themselves for other assignments. Cases of "reuse" may include, but are not limited to:

- the reproduction (copying and pasting) of code with none or minimal reformatting (e.g., changing the name of the variables)
- the translation of an algorithm or a script from a language to another
- the generation of code by automatic code-generations software

An "adequate acknowledgement" requires a detailed identification of the (parts of the) code reused and a full citation of the original source code that has been reused.

Students are responsible for ensuring that any work submitted does not constitute plagiarism. Students who are in any doubt as to what constitutes plagiarism should consult their instructor before handing in any assignments.

## POLICIES APPLICABLE TO COURSES IN THE ROBERT H. LEE GRADUATE SCHOOL

### *Attendance*

Excepting extenuating circumstances, students are expected to attend 100% of their scheduled class hours. Absent students limit their own academic potential, and that of their classmates, and cause unnecessary disruption to the learning environment. Students missing more than 20% of the total scheduled class hours for a course (including classes held during the add/drop period) without having received an academic concession will be withdrawn from that course. Withdrawals, depending on timing, could result in a "W" or an "F" standing on the transcript.

### *COVID-19 Policies for Attendance & Academic Concessions:*

If a student feels unwell, they should stay home and send a courtesy email to each impacted instructor and cc their program manager. The student should also submit an [Academic Concession Request & Declaration Form](#).

If a student suspects possible COVID-19 infection, they should use the BC Ministry of Health's [self-assessment tool](#), to help determine whether further assessment or testing for COVID-19 is recommended.

### *Punctuality*

Students are expected to arrive for classes and activities on time and fully prepared to engage. Late arrivals may be refused entry at the discretion of the instructor or activity lead. Students arriving later than halfway through a scheduled class will be treated as absent for that class.

### *Electronic Devices*

Devices such as laptops, tablets, and cell phones are not permitted to be used in class unless directed by the instructor for in-class activities. Students who do not follow the School's policy in this regard may be required to leave the room for the remainder of the class, so that they do not distract others. Research shows that students' use of laptops in class has negative implications for the learning environment, including reducing their own grades and the grades of those sitting around them.

### *Citation Style*

Please use the American Psychological Association (APA) reference style to cite your sources.

Details of the above policies and other RHL Policies are available at:

<https://www.calendar.ubc.ca/vancouver/index.cfm?tree=12,199,506,1625>

## UNIVERSITY POLICIES AND RESOURCES

UBC provides resources to support student learning and to maintain healthy lifestyles but recognizes that sometimes crises arise and so there are additional resources to access including those for survivors of sexual violence. UBC values respect for the person and ideas of all members of the academic community. Harassment and discrimination are not tolerated nor is suppression of academic freedom. UBC provides appropriate accommodation for students with disabilities and for religious observances. UBC values academic honesty and students are expected to acknowledge the ideas generated by others and to uphold the highest academic standards in all of their actions. Details of the policies and how to access support are available on the UBC Senate website at <https://senate.ubc.ca/policies-resources-support-student-success>.

### *Respect for Equity, Diversity, and Inclusion*

The UBC Sauder School of Business strives to promote an intellectual community that is enhanced by diversity along various dimensions including status as a First Nation, Metis, Inuit, or Indigenous person, race, ethnicity, gender identity, sexual orientation, religion, political beliefs, social class, and/or disability. It is critical that students from diverse backgrounds and perspectives be valued in and well-served by their courses. Furthermore, the diversity that students bring to the classroom should be viewed as a resource, benefit, and source of strength for your learning experience. It is expected that all students and members of our community conduct themselves with empathy and respect for others.

### *Academic Integrity*

The academic enterprise is founded on honesty, civility, and integrity. As members of this enterprise, all students are expected to know, understand, and follow the codes of conduct regarding academic integrity. At the most basic level, this means submitting only original work done by you and acknowledging all sources of information or ideas and attributing them to others as required. This also means you should not cheat, copy, or mislead others about what is your work. Violations of academic integrity (i.e., misconduct) lead to the breakdown of the academic enterprise, and therefore serious consequences arise and harsh sanctions are imposed. For example, incidences of plagiarism or cheating may result in a mark of zero on the assignment or exam and more serious consequences may apply if

the matter is referred to the President’s Advisory Committee on Student Discipline. Careful records are kept in order to monitor and prevent recurrences.

**COPYRIGHT**

All materials of this course (course handouts, lecture slides, assessments, course readings, etc.) are the intellectual property of the instructor or licensed to be used in this course by the copyright owner. Redistribution of these materials by any means without permission of the copyright holder(s) constitutes a breach of copyright and may lead to academic discipline and could be subject to legal action. Any lecture recordings are for the sole use of the instructor and students enrolled in the class. In no case may the lecture recording or part of the recording be used by students for any other purpose, either personal or commercial. Further, audio or video recording of classes are not permitted without the prior consent of the instructor. Students may not share class Zoom links or invite others who are not registered to view sessions.

**ACKNOWLEDGEMENT**

UBC’s Point Grey Campus is located on the traditional, ancestral, and unceded territory of the xʷməθkʷəy̓əm (Musqueam) people, who for millennia have passed on their culture, history, and traditions from one generation to the next on this site.

**COURSE SCHEDULE**

(Subject to change with class consultation)

Class	Date	Topic	Readings or Activities	Assessments Due
1	Monday July 24	Introduction to MA	Chapter 14	Assignment 1 Due Sunday July 30 (11:59pm)
2	Wednesday July 26	Introduction to MA continued	Chapter 14	
3	Monday July 31	Job order costing	Chapter 15	Assignment 2 Due Sunday August 6 (11:59pm)
4	Wednesday August 2	ABC Costing	Chapter 17	
	<b>NO CLASS</b> on Monday, August 7	No class – BC Day Holiday	N/A	Assignment 3 Due Sunday August 13 (11:59pm)
6	Wednesday August 9	CVP Analysis	Chapter 18	
7	<b>Friday August 11 (make-up class)</b>	CVP Analysis Additional Issue	Chapter 19	
8	Monday August 14	Incremental Analysis	Chapter 20	Assignment 4 Due Sunday August 20 (11:59pm)
9	Wednesday August 16	Pricing	Chapter 21	
10	Monday August 21	Budgeting & Variances	Chapter 22	
11	Wednesday August 23	Final exam review	CH: 14, 15,17, 18,19,20, 21, 22	
<b>Final Exam date TBD</b>				