

COURSE INFORMATION

Course title:	Foundations in Accounting II	Credits:	2
Course code:	BAAC 551	Class location:	Shanghai
Session, term, period:	Summer 2024	Class times:	Shanghai Time (CST): June 7 th – 9 th , 2024
Section(s):	823	Pre-requisites:	BAAC 550
Course duration:	June 2024	Co-requisites:	N/A
Division:	AIS		
Program:	IMBA		

INSTRUCTOR INFORMATION

Instructor:	Sabrina Rai, CPA, MPAcc, BCom	Office location:	In-person
Phone:	N/A	Office hours:	In-person / by appointment
Email:	sabrina.rai@sauder.ubc.ca		

COURSE DESCRIPTION

You should not approach the material in this course as one of memorizing rules or particular solution techniques. We seek to help you develop your **analytical skills** with respect to the identification and use of decision-relevant accounting information. We will provide in-class examples, self-study problems, and assignment problems that are designed to help you understand and apply the key concepts. The examination questions will test your understanding of those concepts, but will often do so by posing problems or conceptual questions that differ from those you have seen before.

COURSE FORMAT

Classes in this module will be delivered in-person and will follow a problem set/lecture format. The course outline includes the chapters from the text that will be covered in this course. I will expect that you have done the assigned readings prior to the discussion.

During the sessions I will lecture on the important concepts that are contained in the relevant chapters. Where appropriate, I will use selected problems from the end of the chapters to provide a partial setting for putting the topics into play.

To be successful in the course, you must participate in all of the pre and post-lecture activities (i.e. activities, lecture videos, quizzes, etc.). This will help ensure that you are prepared for our lectures and will ultimately be successful on the subsequent assignments and final exam.

LEARNING OBJECTIVES

After completing BAAC 551, students will:

1. Be familiar with the language and basic concepts used in management accounting.
2. Understand the valuation of products in a manufacturing environment.
3. Understand the relationships between cost, volume and profit, and understand how changes in these affect profitability.
4. Understand and apply relevant costing concepts in everyday business situations.

ASSESSMENTS

Summary

Component	Weight
Group Case Project	15%
Participation	10%
In-class Activities	5%
Assignments (each @ 10%)	30%
Final Exam	40%
Total	<u>100%</u>

Details of Assessments

Class members will be assessed through the assessment activities noted below. The multiple-choice component of the examinations assesses the class member's knowledge of principles and concepts while the problems assess their ability to identify and apply the core knowledge. The assessment considers each class member's ability to 1) communicate in a professional manner, 2) apply core knowledge appropriately, and 3) formulate a reasonable and practical response.

- **Group Case Project** - you will be assigned a group during the first week of classes and will be required to complete a case study, using tools from BAAC 551 **(15%)**.
- **Online Assignments** are submitted on Wiley PLUS per the Canvas dates. These problems are evaluated to determine whether course concepts and principles can be applied to given scenarios. **(3 Assignments, 30%)**
- **Participation** – everyone is expected to make meaningful contributions to our class. Unless you have been excused with an accommodation, **2 marks will be deducted for each class or partial class you are absent. (10%)**
 - *A few considerations for participation are: Attendance. Are you prepared for the lecture? Do you make quality comments? Can you adapt yourself to the path of the discussion?*
- **In-class Activities** – are a collection of straightforward exercises done **independently** or in **small groups** during the webinars, either immediately after a topic or after a break. **(5%)**
- **Final Examination** – The final examination will be cumulative based on the content covered in the chapters listed in the course schedule. Students who do not achieve 50 will be given a failing grade regardless of the assignment marks achieved. **(40%)**

LEARNING MATERIALS

- **Financial & Managerial Accounting** (4th ed.) by Kimmel & Weyandt, Wiley.
- **UBC Canvas:** The **Canvas** site will contain the critical files for the course, including note packages, assignments, and assignment solutions. Students are advised to check **Canvas** often for updates and announcements.
- **Other Learning Resources:** Other material for the course (additional readings, datasets, solutions, etc.) will be found directly on or linked from the course's Canvas site, and you will be directed to it throughout the course.
- This site is useful for more help: Principles of Accounting: <http://principlesofaccounting.com>

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](https://webforms.sauder.ubc.ca/academic-concession-rhlee) <https://webforms.sauder.ubc.ca/academic-concession-rhlee>. 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.

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

Students are not permitted to use any electronic devices other than the primary one used for attending the online lecture (e.g. laptop or desktop). Feedback from students indicates that personal devices are the number one distraction from effective learning and participation in the online learning environment.

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:

<http://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 here: <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.

Academic Freedom and Students Studying from Outside Canada

The shift to online learning has greatly altered teaching and studying at UBC, including changes to health and safety considerations. Keep in mind that some UBC courses might cover topics that are censored or considered illegal by non-Canadian governments. This may include, but is not limited to, human rights, representative government, defamation, obscenity, gender or sexuality, and historical or current geopolitical controversies. If you are a student living abroad, you will be subject to the laws of your local jurisdiction, and your local authorities might limit your access to course material or take punitive action against you. UBC is strongly committed to academic freedom, but has no control over foreign authorities (please visit <http://www.calendar.ubc.ca/vancouver/index.cfm?tree=3,33,86,0> for an articulation of the values of the University conveyed in the Senate Statement on Academic Freedom). Thus, we recognize that students will have legitimate reason to exercise caution in studying certain subjects. If you have concerns regarding your personal situation, consider postponing taking a course with manifest risks, until you are back on campus or reach out to your academic advisor to find substitute courses. For further information and support, please visit: <http://academic.ubc.ca/support-resources/freedom-expression>

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.

Use of Artificial Intelligence

Generative AI (Including ChatGPT) Not Permitted

Any work submitted must be your own original work, written without outside assistance or collaboration. Any use of generative artificial intelligence (AI), including ChatGPT, is not permitted and constitutes academic misconduct. Any student suspected of submitting work that includes AI generated content may be asked for preliminary work or other materials to evidence the student's original and unaided authorship. The student may also be asked to separately explain or support their work. AI identification methods may also be employed by the instructor. After review, if it is determined by the instructor that submitted work likely contains AI generated content, the work may receive a zero and may be subject to further misconduct measures set out in the UBC Academic Calendar.

ACKNOWLEDGEMENT

UBC's Point Grey Campus is located on the traditional, ancestral, and unceded territory of the x^wməθk^wəyəm (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)

#	Lectures	Topic	Readings or Activities	Assessments due (CST)
0	Pre-Live Lecture Prep <i>Please complete prior to June 4th, 2024.</i>	<ul style="list-style-type: none"> • Chapter 14: Managerial Accounting • Chapter 15: Job Order Costing 	<ul style="list-style-type: none"> • Watch: Chapter 14 and 15 videos on Canvas • Pre-read: Chapters 14 and 15 	<ul style="list-style-type: none"> • See Canvas
1	Live Lecture #1: Friday, June 7 th @ 1:00pm – 7:30pm	<ul style="list-style-type: none"> • Review of Chapter 14 and 15 • Chapter 17: Activity Based Costing • <i>Introduce Assignment #1</i> 	<ul style="list-style-type: none"> • Pre-read: Chapter 17 	<ul style="list-style-type: none"> • See Canvas
2	Live Lecture #2: Saturday, June 8 th @ 9:00am – 5:00pm	<ul style="list-style-type: none"> • Chapter 18: Cost-Volume Profit • Chapter 19: Cost-Volume-Profit Analysis: Additional Issues • Chapter 20: Incremental Analysis • <i>Introduce Assignment #2 and Group Project</i> 	<ul style="list-style-type: none"> • Pre-read Chapters: 18, 19 and 20 	<ul style="list-style-type: none"> • See Canvas
3	Live Lecture #3: Sunday, June 9 th @ 9:00am – 5:00pm	<ul style="list-style-type: none"> • Chapter 22: Budgetary Planning • Chapter 23: Budgetary Control & Responsibility Accounting • Chapter 24: Standard Costs and Balanced Scorecard • <i>Introduce Assignment #3</i> 	<ul style="list-style-type: none"> • Pre read: Chapters 22, 23 and 24 • Review for the final exam 	<ul style="list-style-type: none"> • Assignment #1 (Chp 14, 15, 17) Due: June 16th, 2024
4	Post Live Lectures – To be completed between June 10th to the final exam date.	<ul style="list-style-type: none"> • <i>Assignments #2 and #3 are to be completed during this time. Please refer to Canvas for the specific deadlines.</i> • Group project due: Sunday, July 7th, 2024 • Final Exam Review: <ul style="list-style-type: none"> ▪ Watch videos on selected practice problem walkthroughs ▪ Practice final exam and posted review sections (listed by chapter) 		
5	Final Exam* Friday, July 12 th @1pm – 3pm	<i>The exam will be a cumulative exam and will include topics from Chapters 14, 15, 17, 18, 19, 20, 22, 23 and 24. It will include a mix of multiple choice, short answer, and long answer questions.</i>		

*** Final Exam:** Students should note that they are required to achieve a passing grade of 50% on the examination to pass the course. Students who do not achieve 50% will be given a failing grade.