

### COURSE INFORMATION

Course title:	Foundations in Accounting II	Credits:	1.5
Course code:	BAAC 551	Class location:	Online
Session, term, period:	Summer 2020	Live zoom class times	DD1 M/W 12:00pm-1:00pm PST DD2: M/W 5:00pm-6:00pm PST
Section(s):	DD1, DD2	Pre-requisites:	Foundations in Accounting I
Course duration:	Jul 27, 2020 – Sept 5, 2020	Co-requisites:	N/A
Exam	TBD		
Division:	Accounting		
Program:	Master of Management		

### INSTRUCTOR INFORMATION

Instructor:	Kyla Gunderson, CPA, CA, MHA
Phone:	778-918-7665
Email:	kyla.gunderson@ubc.ca
Office Hours:	Please reach out to me via email to arrange a virtual meeting

### 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, forecasting and other management accounting tools.

### COURSE FORMAT

This course will be delivered through a combination of live lectures and pre-recorded lectures. The pre-recorded lectures will be posted to Canvas under the “Modules” section. Each chapter will have accompanying pre-recorded lectures. The expectation is that students watch the pre-recorded lecture prior to the live session that covers the respective chapter. The pre-recorded lectures will cover theory and general instruction whereas in the live sessions we will walk through detailed examples. Please note that you are only required to attend 1 hour scheduled class time (specific times noted above); please use the other hour to watch the pre-recorded lectures and prepare for live class.

Each chapter also has a corresponding quiz. Please complete the quizzes prior to the live lecture as we will walk through the answers during the live class. These quizzes are for practice and will not be graded; however, students should be prepared to share their answers and discuss in class.

Live lectures will be administered through Zoom. You can download the Zoom application here: <https://zoom.us/download> or join the meetings through your web browser. Please download and test Zoom on your computer prior to the first class session. Zoom links will be provided prior to each class session.

### LEARNING OBJECTIVES

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

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.
5. 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%
Midterm	30%
Final exam	40%
Total	<u>100%</u>

#### Details of Assessments

##### Assignments

There will be a weekly assignment that cover topics that were discussed during the week. These will be administered online via WileyPlus with real-time grades and feedback provided. On-line assignments will be given an exact time and date when they must be completed and submitted. **Late assignments will not be accepted.**

If you have completed the readings these assignments should not take more than an hour to complete. Though, I encourage collaboration with your peers to help each other learn, though I highly recommend that you complete the assignments individually to ensure that you are prepared for the midterm and final exam.

##### Midterm

The midterm will cover the topics discussed in the first half of the course. See course schedule for details. The midterm will be similar to the assignments but it will be longer and there will be time pressure. The midterm will be invigilated via Zoom and each student will receive a different set of questions. Students are not to contact anyone during the exam time. The midterm will be scheduled during regular class time.

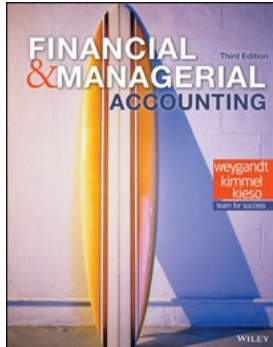
##### Final Exam

The final exam will cover topics subsequent to the midterm; it will not be cumulative. The format will be the same as the midterm. Similarly, there will be time pressure and it will be invigilated via Zoom. Each student will receive a different set of questions and students are not to contact anyone during the exam time.

## LEARNING MATERIALS

### Required Textbook:

“Financial & Managerial Accounting, Third Edition” by Weygandt, Kimmel and Kieso.



ISBN: 9781119532415 (WileyPLUS with built in e-text available for purchase directly from your Canvas shell once the student clicks on a Wiley link) and 9781119647737 (print textbook with WileyPLUS access).

If you purchased this WileyPLUS access previously for the Foundations in Accounting I course, you will not need to pay again and the system will recognize your access right away.

I recommend opting for the online textbook if you do not already have the textbook as you will need to wait for it to be mailed to you from the bookstore this term due to the COVID-19 pandemic. Older versions of the textbook are not acceptable, as page references and problem assignments & solutions used in this course will only refer to the Third Edition.

### Other resources:

- UBC Canvas: Canvas contains critical files for the course, including assignment solutions, selected textbook exercise and problem solutions, practice problems and solutions for preparation of the final examination. Please also remember to check the “Announcements” section of this website on a regular basis.
- WileyPlus: This is the publisher’s website which contains numerous resources you may find helpful in grasping concepts. Should you wish to access the site you will require the access code which accompanies the purchase of the textbook. You will access WileyPlus through canvas.

## COURSE-SPECIFIC POLICIES AND RESOURCES

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

Except as described below, missed or late assignments will receive a mark of zero.

If you feel you have been wrongly assessed, please review your work against the suggested solution. Then prepare a written request indicating why you feel the marking was not appropriate. Submit your request within one week when the marked assignment or midterm exam was made available to you, or it will not be considered. Your work will be re-marked, as well as the entire document. This may result in an increase, decrease or no change in your total mark. You are also encouraged to keep the “magnitude” of marks in context. Any one question on an exam, assignment or on-line assessment will only account for a very small percentage of your overall grade.

### *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](#).

### *Other Course Policies and Resources*

## 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*

Please turn off your phones and close all applications that are not required for learning and taking notes.

## 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>.

### 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. Audio or video recording of classes are not permitted without the prior approval of the Instructor.]

### 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

*(Please note that the schedule below is subject to change depending on the pace at which we move through material)*

Date	Topic	Chapter
Mon Jul 27	Intro to Course Intro to Managerial Accounting	Syllabus CH 14
Wed Jul 29	Job Order Costing	CH 15
<b>Sun Aug 2</b>	<b>Assignment #1 Due</b>	<b>CH14&amp;15</b>
Mon Aug 3	Cost Volume Profit	CH 18
Wed Aug 5	Cost Volume Profit	CH 19
<b>Sun Aug 9</b>	<b>Assignment #2 Due</b>	<b>18 &amp; 19</b>
Mon Aug 10	Incremental Analysis	CH 20
<b>Wed Aug 12</b>	<b>MIDTERM</b>	<b>CH14, CH15, CH18, CH19</b>
Mon Aug 17	Budgeting & Forecasting	CH 22
Wed Aug 19	Budgeting & Forecasting	CH 23
<b>Sun Aug 23</b>	<b>Assignment #3 Due</b>	<b>CH22, CH23</b>
Mon Aug 24	Standard Costs and Balanced Scorecard	CH 24
Wed Aug 26	Planning for Capital Investments	CH 25
<b>TBD</b>	<b>Final exam</b>	<b>TBD</b>