

COURSE INFORMATION

Course title:	Foundations in Accounting II	Credits:	1.5
Course code:	BAAC 551	Class location:	Web-oriented class
Session, term, period:	Summer 2021	Class times:	DD1: M/W: 2:00-4:00pm DD2: 10:00am-Noon
Section(s):	DD1, DD2	Pre-requisites:	Foundations in Accounting I
Course duration:	July 26 – September 4	Co-requisites:	N/A
Division:	Accounting & Information Systems		
Program:	MM		

INSTRUCTOR INFORMATION

Instructor:	Kyla Gunderson, MHA, CPA, CA	Office location:	See Canvas
Phone:	778-918-7665	Office hours:	See Canvas
Email:	Kyla.gunderson@sauder.ubc.ca		

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

Component	Weight
Assignments	15%
Participation	10%
Group cases	25%
Final exam	50%
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 Canvas 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 and will receive a zero.

Participation: class participation will be graded based on attendance, contributions to class discussions, demonstrating leadership by supporting your peers, and peer evaluations.

Group cases: You will be assigned a short case to complete in predetermined teams. Your case groups will remain the same for the entire course. The purpose of the cases is to test your ability to dynamically apply the tools that we learn to different scenarios. Details will be posted on Canvas and discussed in class. Late submissions will not be accepted and will receive a zero.

Final exam: The final exam will be comprehensive and test the material covered in class as well as assigned work. Further details will be discussed in class.

Other: a number of practice questions will be provided. You will not be graded on these questions; however, extra practice will help you be successful on the assignments, midterm and final exam.

LEARNING MATERIALS

Required Textbook:

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



ISBN: 9781119491880 (WileyPLUS with built in e-text available for purchase directly from your Canvas shell once the student clicks on a Wiley link) and 9781119767060 (print textbook with WileyPLUS access).

If you purchased this WileyPLUS access previously for the Financial Accounting course (Foundations I), 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.

Please refer to this video for instructions on how to set up your Wiley account with your textbook: <https://www.screencast.com/t/2eGDByaupQ>.

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.** If you experience any technical difficulties with your login, please contact the [UBC Information Help Desk](#).
- WileyPlus: This is the publisher’s website which contains numerous resources you may find helpful in for gaining a stronger understanding of the 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.
- Other Readings: various PDFs and links will be posted to Canvas. These will be discussed in further detail during class and through announcements.

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>. 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](#).

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

During online lectures, 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). Only Zoom should be open during the online lecture unless an instructor advises the use of another program/website for an in-class activity. 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 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.

Academic Freedom and Students Studying from Outside Canada

During this pandemic, 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.

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.

ONLINE TEACHING TOOL & REQUIREMENTS

This course will be taught using Zoom for synchronous classes and office hours.

For this course, you are required to use a Zoom account during synchronous classes and office hours. If you do not have a Zoom account, you can create one here: <https://zoom.us/signup>. Note: creating a Zoom account requires that you provide a first name, last name, and email address to Zoom. For privacy purposes, you may consent to using your existing email address and your real name. Alternatively, if you prefer, you may sign up using an alternative email address and an anonymized name that does not identify you (i.e. Jane Doe, jane.doe@email.com). If you have trouble creating an account, or accessing a Zoom session, please contact CLCHelp@sauder.ubc.ca. You will be required to provide the email address associated with your Zoom account in a Canvas quiz for identification purposes.

To help replicate the classroom experience, make sessions more dynamic and hold each person accountable, both students and instructors are required to have their cameras on during Zoom sessions. Students who require an accommodation with regard to the “camera on” requirement must contact their instructors in advance of the first class to discuss options. As professional graduate students, students are expected to conduct themselves professionally by joining sessions on time, muting mics when not speaking, refraining from using any other technology when in-session, attending in business casual dress (at a minimum), and participating from a quiet environment. Content from synchronous sessions will be selectively recorded per instructor discretion and made available to students on Canvas for a maximum duration of the course length. This is done to allow students the opportunity to return to lecture content to solidify learnings.

COURSE SCHEDULE

(Subject to change with class consultation)

Class	Date	Topic	Readings or Activities	Assessments due
1	Monday July 26	Intro to MA	Chapter 14	Chapter 14 assignment due August 1 st
2	Wednesday July 28	Intro to MA	Chapter 14 + Case Activity	
3	Monday August 2	BC Day Holiday – No Class		
4	Wednesday August 4	ABC Costing	Chapter 17	Chapter 17 assignment due August 11 th
5	Friday August 6 (make up class)	ABC Costing	Chapter 17 + Case Activity	
6	Monday August 9	CVP Analysis	Chapter 18/19	Chapter 18/19 assignment due August 15 th
7	Wednesday August 11	CVP Analysis	Chapter 18/19 + Case Activity	
8	Monday August 16	Incremental Analysis	Chapter 20	Chapter 20 assignment due August 22 nd
9	Wednesday August 18	Incremental Analysis	Chapter 20 + Case Activity	
10	Monday August 23	Budgeting + Variances	Chapter 22	Chapter 22/24 assignment due August 29 th
11	Wednesday August 25	Budgeting + Variances	Chapter 24	
Final Exam date TBD				