

COURSE INFORMATION

Course title:	Foundations in Accounting II	Credits:	1.5
Course code:	BAAC 551	Class location:	Online – Zoom
Session, term, period:	Summer 2023	Class times:	Vancouver Time (PST): June 21 (Wed), 22 (Thurs), 23 (Fri) 5:00pm to 10:00pm PST Shanghai Time (CST): June 22 (Thurs), 23 (Fri), 24 (Sat) 8:00am – 1:00pm CST
Section(s):	821	Pre-requisites:	BAAC 550
Course duration:	June 2023	Co-requisites:	N/A
Division:	AIS		
Program:	IMBA		

INSTRUCTOR INFORMATION

Instructor:	Sabrina Rai, CPA, MPAcc, BCom		
Phone:	N/A	Office location:	Via Zoom
Email:	sabrina.rai@sauder.ubc.ca	Office hours:	Please see Canvas

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 online, 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 and viewed the recorded lectures prior to the webinar discussion.

During the recorded 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.

It is important for you to read and view the assigned materials and chapters in advance of the webinars in order to keep abreast of the topics under discussion. To be successful in the course, you must participate in all of the pre and post-webinar activities (i.e. activities, lecture videos, quizzes, etc.). This will help ensure that you are prepared for our live webinars, 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 Course Schedule. These problems are evaluated to determine whether course concepts and principles can be applied to given scenarios. **(3 Assignments, 30%)**
- **Participation** – your contribution is important to your progression in your career. 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 include:*
 - *Attendance. Are you prepared for the discussion? Do you make quality comments? Have you thought out your position prior to the class? Can you adapt yourself to the path of the discussion? Do you participate?*
- **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. These are marked only for participation and are not returned to the student. **(5%)**
- **Final Examination** – The final examination will be cumulative based on the content covered in the chapters listed in the course schedule. The examination will represent 40% of your final grade in the course. Students should note that you 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 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 course 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.
- **Online: the following is useful for more help**
Principles of Accounting: <http://principlesofaccounting.com>

COURSE-SPECIFIC POLICIES AND RESOURCES

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](#).

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 encouraged to use a Zoom account during synchronous classes and office hours.

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)

#	Synchronous Or Asynchronous	Vancouver Date (PST)	Shanghai Date (CST)	Topic	Readings or Activities	Assessments due (CST)
1	Asynchronously	To be completed during the weeks of June 5 th to June 19 th	To be completed during the weeks June 5 th to June 19 th	<ul style="list-style-type: none"> Chapter 14: Managerial Accounting Chapter 15: Job Order Costing 	Watch: <ul style="list-style-type: none"> Chapter 14 Video Chapter 15 Video Readings: <ul style="list-style-type: none"> Chapter 14 & 15 	<ul style="list-style-type: none"> Start on Assignment #1
2	Live Lecture #1 via Zoom	June 21 st @ 5pm – 10pm	June 22 nd @ 8am – 1pm	<ul style="list-style-type: none"> Review of Chapters 14 & 15 Chapter 17: Activity Based Costing Chapter 18: Cost-Volume-Profit 	Readings: <ul style="list-style-type: none"> Chapter 17 & 18 	<ul style="list-style-type: none"> Continue working on Assignment 1 Assign groups for Group Project
3	Asynchronously	Between June 22nd & 23rd (CST) – Complete readings & chapter quizzes				
4	Live Lecture #2 via Zoom	June 22 nd @ 5pm – 10pm	June 23 rd @ 8am – 1pm	<ul style="list-style-type: none"> Review of Chapters 17 & 18 Chapter 19: Cost-Volume-Profit Analysis: Additional Issues Chapter 20: Incremental Analysis 	Readings: <ul style="list-style-type: none"> Chapter 19 & 20 	<ul style="list-style-type: none"> Assignment #1 (Chp 14, 15, 17) Due: June 22nd CST
5	Asynchronously	To be completed between May 15 th – May 21 st (CST)		<ul style="list-style-type: none"> Chapter 22: Budgetary Planning Chapter 23: Budgetary Control & Responsibility Accounting 	Watch: <ul style="list-style-type: none"> Chapter 22 & 23 Video Readings: <ul style="list-style-type: none"> Chapter 22 & 23 	<ul style="list-style-type: none"> Start on Assignment #2 & #3

6	Live Lecture #3 via Zoom	June 23 rd @ 5pm – 10pm	June 24 th @ 8am – 1pm	<ul style="list-style-type: none"> Practice Problem Chapter 22 & 23 Chapter 24 Review 	Readings: <ul style="list-style-type: none"> Chapter 24 	<ul style="list-style-type: none"> Assignment #2 (Chp 18, 19, 20) Due: June 27th CST
7	Asynchronously	To be completed between June 24th and the final exam date: <ul style="list-style-type: none"> Watch videos on selected practice problem walkthroughs Self-assessment for participation Practice final exam 				<ul style="list-style-type: none"> Assignment #3 (Chp 22, 23 & 24) Due: June 29th Group Case Study Due: June 30th
8	Final Exam*	June 30 th (Total Duration: 6 hours)	July 1 st (Total Duration: 6 hours)	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.		

*** 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.