

### COURSE INFORMATION

Course title:	Foundations in Accounting II		
Course code:	BAAC 551	Credits:	1.5
Session, term, period:	2023W1	Class location:	ANGUS 132
Section(s):	301	Class times:	8:30 am – 4:00 pm
Course duration:	November 19, 25, & 26; Final Exam: Sunday, December 10	Pre-requisites:	Foundations in Accounting I
Division:	Accounting & Information Systems	Co-requisites:	N/A
Program:	PMBA		

### INSTRUCTOR INFORMATION

Instructor:	Erin Egeland, EdD (C), MBA, CPA, CGA, CFI		
Phone:	250-709-5409	Office location:	HA 351
Email:	<a href="mailto:Erin.Egeland@sauder.ubc.ca">Erin.Egeland@sauder.ubc.ca</a>	Office hours:	By appointment

### COURSE DESCRIPTION

In this course we will focus on how accounting is used from the internal management perspective. Emphasis will be placed on core concepts and principles, and the ability to apply these concepts and principles to internal management decisions.

### COURSE FORMAT

This is a face-to-face, in class course. Regular attendance is expected for each session, as are active participation and engagement. To ensure the most effective learning experience for everyone, please adhere to the following guidelines: 1. Always be respectful of peers, instructors and Tas; 2. Please arrive to class on-time; 3. If you have questions during class, please ask ☺ During class we will review the foundational core principles and apply the principles by working through examples. You will be required to complete frequent in-class assessments testing your knowledge on the concepts discussed. Homework assignments will include short case studies.

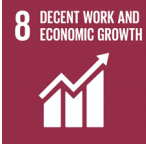


### LEARNING OBJECTIVES

By the end of this course, students will be able to identify and apply key managerial accounting tools, specifically:

1. Job order costing
2. Activity based costing
3. Incremental analysis
4. Cost-volume-profit analysis
5. Prepare budgets and variance reports.

### SUSTAINABLE DEVELOPMENT GOALS (SDGS)

At UBC Sauder, we are committed to responsible business practices that can have transformative impacts on society. One of the ways we are reinforcing our commitment to responsible business is by showcasing relevant content in our courses via the lens of the [United Nations Sustainable Development Goals](#). In this course, we will touch on topics that relate to the following goals:

Sustainable Development Goal	Description of how and when the goal is covered in the course
<p><b>Goal 8: Decent Work and Economic Growth</b></p> 	<p>In seminar 1, we will engage in class discussions centered on the impacts of economic growth to examine how we may shift our mindsets from economic wellness to wellness economics, and how we determine and value economic growth in a local and global setting.</p>
<p><b>Goal 12: Responsible Consumption and Production</b></p> 	<p>In seminars 2 and 3 (November 25<sup>th</sup> and 26<sup>th</sup>) we will engage in discussions and activities that will allow us to think more critically about how managing the financial aspects of producing goods and services (procurement, distribution, food waste, life cycle analysis, recycling and reuse, ecological footprint, corporate social responsibility, fair trade, circular economy, responsible sourcing, low emission supply chain design, responsible/ethical supply chain) impacts the climate. This discussion will lead into the Climate Action goal noted below.</p>
<p><b>Goal 13: Climate Action</b></p> 	<p>All three seminars will address the practice of managerial accounting and its impact on the dire state of the climate and attitudes toward revitalization efforts. We will examine the ISSB initiatives and current environmental disclosure, ESG accounting and reporting.</p>

## ASSESSMENTS

### Summary

<u>Component</u>	<u>Weight</u>
Case Assignments	35%
In class exercises	20%
Class engagement	10%
Final exam	35%
Total	<u>100%</u>

### Details of Assessments

Case assignments: After each weekend, you will be assigned a short case to complete in predetermined teams of three. 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. See canvas for further details on case assignments.

In-class exercises: After reviewing the course material, you will be given class time to complete in-class exercises testing your understanding of the concepts covered. The best way to learn accounting is to actually do accounting. The exercises include questions that are designed to help you continually assess your knowledge of chapter subject matter, and to help you better prepare for exams.

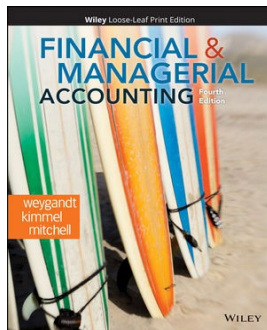
Class engagement: assessment is based on attendance, sharing ideas and/or experiences with the class to enhance learning, demonstrating leadership by supporting your peers, and peer evaluations related to the case assignments.

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 final exam.

Final exam: the final exam is scheduled for Sunday, December 10, 2023 (time TBD). The final exam will be comprehensive and test the material covered in-class as well as assigned work.

### LEARNING MATERIALS

Required Textbook: "Financial & Managerial Accounting, Fourth Edition" by Weygandt, Kimmel and Kieso.



Digital ISBN: 9781119752547 (WileyPLUS with built in e-text is also available for purchase).

Print ISBN: 9781119856139 (print textbook with WileyPLUS access). Below is the link to the book.

<https://www.wiley.com/en-us/Financial+and+Managerial+Accounting%2C+4th+Edition-p-9781119752523>

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 may experience shipping delays.

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, and video links relative to course content. 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](#). 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*

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 most recent 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.

### *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](#).

### **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<sup>w</sup>məθk<sup>w</sup>əyəm (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(s)	Readings and/or Activities	Assessments due
1	Sunday, November 19 <sup>th</sup>	Introduction to managerial accounting, job order costing, activity- based costing	Chapters 14, 15, 17	In-class exercises due during class time.
Group Case Assignment #1 Due: Friday, November 24 <sup>th</sup> , 2023 at 11:59 pm				
2	Saturday, November 25 <sup>th</sup>	Cost volume profit, incremental analysis	Chapters 18, 19, 20	In-class exercises due during class time.
Group Case Assignment #2 Due: Sunday, December 3 <sup>rd</sup> , 2023 at 11:59 pm				
3	Sunday, November 26 <sup>th</sup>	Budgeting, standard costs, variance analysis	Chapters 22, 23, 24	In-class exercises due during class time.
Group Case Assignment #3 Due: Sunday, November 26 <sup>th</sup> , 2023 at 11:59 pm				
4	Sunday, December 10 <sup>th</sup>	Final Examination <b>10:00am: Online via Canvas</b>		