

Course Booklet Summer 2020



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Gustavson
School of Business
University of Victoria

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Summer 2020 Courses

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COM 202 Financial Accounting I

Please note: course overview is for reference only and is subject to change during the 2020 summer term

This course is an introduction to financial accounting with emphasis on the basic concepts, mechanics, objectives and judgments involved in using financial statements. The major challenges and problems of financial reporting are much broader than just generating numbers. This course will illustrate that reporting involves a great deal of judgment in order to provide the information required by the many stakeholders. Reporting by public and private companies in Canada has undergone significant transition from Canadian GAAP to multi-GAAP with the adoption of IFRS in the accounting for public entities as of January 1, 2011. As such, the focus in this course will be primarily on IFRS.

The course objectives are to:

1. Develop the ability to recognize, create and examine basic financial statements; the statement of comprehensive income (income statement), statement of financial position (balance sheet), statement of changes in equity and the statement of cash flows.
2. Discuss the issues and judgments used in the identification, measurement, and communication of financial statement information.
3. Using tools presented in the course, to derive information from financial statements for use in developing potential solutions to business issues.
4. Enhance both oral and written communication skills through class discussion of theory and practice using problems.

Course Format:

The course consists of a combination of lectures and class discussions as well as some on-line pre-work. Lectures will be used as a supplement to reinforce key points and the use of problems and/or case studies will allow application of the theory and content.

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| Course Title and Section: | Financial Accounting 1 A01 |
| Course Hours: | Canada (PST) A01: Monday 3:00pm - 4:20pm A01: Wednesday 3:00pm - 4:20pm Denmark, Germany, Norway (CEST, PST+9) A01: Tuesday 12:00am - 1:20am A01: Thursday 12:00am - 1:20am |
| Instructor: | Chris Graham |
| Credits: | 1.5 Uvic credits or 6 ECTS credits |
| Cost: | CAD \$2631.72 |

COM 202 Financial Accounting I

Instructor Biography



Mr. Chris Graham
Teaching Professor

Credentials: BA in Economics, Queen's University; MBA, University of Western Ontario; CPA, CGA

Chris Graham joined the Gustavson School of Business in 2003 where he instructs accounting and finance in both the bachelor and master programs. He has also served as the school's director of accreditation, ranking and metrics, assistant dean of finance and administration, director of MBA Programs, acting director to the Bachelor of Commerce Program, and champion of the management specialization.

He also has industry experience managing a medium-sized manufacturing firm in Ontario, consulting on economic development projects in northern Saskatchewan, working in the investment department of one of Canada's Big Five chartered banks, and managing the revenue and marketing operations for a medium-sized Canadian municipality.

COM 220 Organizational Behaviour

Please note: course overview is for reference only and is subject to change during the 2020 summer term

This course is an introduction to behavioural concepts and tools that will assist the manager in both understanding behaviour in organizations and improving organizational effectiveness. Topics include individual motivation, perception and communication, managerial roles, schools of management theories, group processes and team work, leadership, supervision, and introduction to organizational structure, processes, and culture.

Course Format:

A blend of lectures, case studies/group assignments, will be employed.

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|---------------------------|--|
| Course Title and Section: | Organizational Behaviour A01 |
| Course Hours: | Canada (PST) A01: Tuesday 8:30am - 11:20am A01: Wednesday 8:30am - 11:20am Denmark, Germany, Norway (CEST, PST+9) A01: Tuesday 5:30pm - 8:20pm A01: Wednesday 5:30pm - 8:20pm |
| Instructor: | Sanghoon Nam |
| Credits: | 1.5 Uvic credits or 6 ECTS credits |
| Cost: | CAD \$2631.72 |

Instructor Biography



Dr. Sang H. Nam
*Associate Professor, Korea
Projects*

Credentials: BBA, Seoul National University; MBA, Bowling Green State University; PhD in Management, University of OregonCGA

Dr. Sang Nam has been part of the Gustavson School of Business at UVic since 1992 and has shared his expertise in cross-cultural management, human resource management and organizational behaviour with hundreds of undergraduate and graduate students. Sang has consulted with Korean conglomerates and taught frequently in executive education programs. He also serves as a visiting professor at several universities and business schools in South Korea.

COM 240 Management Finance

Please note: course overview is for reference only and is subject to change during the 2020 summer term

This course provides an introduction to financial management. Students will gain exposure to the framework, concepts and tools used in financial decision making. Topics include the role of the financial manager, forms of business organization, agency problems, financial statement analysis, time value of money, discounted cash flow valuation, interest rates, bond valuation, stock valuation, net present value, internal rate of return, capital investment decisions, risk and return tradeoffs, and the cost of capital. Upon completing the course, students should be able to define basic terminology, understand the theoretical relationships, and apply the analytical techniques covered in the course to various decision making situations. Problem solving and decision making skills will be practiced through examples and problem assignments. Students are also expected to acquire knowledge of the Canadian institutional environments in which financial decisions are made, and stay current on business news issues and events as they relate to corporate finance.

Course Format:

The course consists of lectures designed to provide the framework, concepts and tools for analyzing financial decisions. The lectures are structured as active discussions, not only presentations of information, and students are expected to come to class prepared to participate. Questions will be asked and discussed in class and students are to participate in these discussions.

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|---------------------------|--|
| Course Title and Section: | Management Finance A01 |
| Course Hours: | Canada (PST) A01: Thursday 2:30pm - 3:50pm Denmark, Germany, Norway (CEST, PST+9) A01: Tuesday 11:30pm - 12:50am (next day) |
| Instructor: | Douglas Stuart |
| Credits: | 1.5 Uvic credits or 6 ECTS credits |
| Cost: | CAD \$2631.72 |

Instructor Biography



Mr. Douglas Stuart
Assistant Teaching Professor

Credentials: BCom, University of Victoria; MPAcc, University of Saskatchewan; Chartered Professional Accountant (CPA, CA)

Douglas Stuart is an alumnus of the Gustavson School of Business and earned his Master of Professional Accounting degree from the University of Saskatchewan in 2014. Douglas is a Chartered Professional Accountant (CPA, CA) and has provided financial reporting and assurance services to a variety of clients in the IT, government, and transportation sectors. Douglas has been teaching management finance, accounting and general management at the Gustavson School of Business since January 2018.

COM 250 Fundamentals of Marketing

Please note: course overview is for reference only and is subject to change during the 2020 summer term

The class is intended to help you understand the concepts and skills of the marketing process. You can understand the related marketing concepts and tools, form your own marketing philosophy, and apply these to your career planning after completing this course.

Product design and management, distribution channels, and marketing communications are examined as key elements of the marketing mix. Consumer buyer behaviour, sales force management, and marketing research are other topics to be reviewed.

You will be able to perform the following tasks after completing this course:

1. Understand marketing process;
2. Develop a marketing plan to introduce a new product or improve your current marketing practice;
3. Apply the marketing process model to your future work.

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|---------------------------|---|
| Course Title and Section: | Fundamentals of Marketing A01 |
| Course Hours: | Canada (PST) A01: Monday 6:30pm - 9:20pm Denmark, Germany, Norway (CEST, PST+9) A01: Tuesday 3:30am - 6:50am |
| Instructor: | Lawrence Saunders |
| Credits: | 1.5 Uvic credits or 6 ECTS credits |
| Cost: | CAD \$2631.72 |

COM 317 Management Accounting I

Please note: course overview is for reference only and is subject to change during the 2020 summer term

This course is an introduction to the fundamental concepts of Management Accounting. It complements the concepts covered in COM 202, Financial Accounting, by focusing on the accounting functions internal to the organization. Management Accounting is concerned with the analysis of and accounting for costs to support management planning, controlling and decisionmaking. This course provides exposure to cost behaviour, variance analysis, short-run choice decisions and budgeting, as well as activity-based costing and activity-based management.

The course objectives include:

- Recognizing the importance of Management Accounting in an organization and how it is used within the context of the other functions of the company.
- Identifying the characteristics and behaviour of costs and the decisions that influence these costs.
- Using Cost/Volume/Profit (CVP) and Contribution Margin (CM) analysis, including calculating the break-even point and potential profit in a given situation.
- Recognizing where to use the various cost accounting systems.
- Calculating product costs and analyzing decisions that have an influence on these costs and interpreting them in a decision-making context.
- Understanding and applying the notion of standard costing, and beginning to grasp this costing strategy as a basis for variance analysis
- Recognizing the importance of Activity-Based Costing (ABC) in the evaluation of organizational performance.
- Applying concepts of budgeting and cash management.
- Identifying responsibility centres, responsibility accounting, and non-financial performance measures.
- Determining and interpreting divisional performance (segment reporting).
- Understanding the impact of transfer prices upon divisional performance.
- Using the "balanced scorecard" for decision-making and discussing different performance indicators.

Course Format:

The principal method of instruction will include discussion of any questions arising from the chapter assigned readings on the relevant management accounting theory, combined with the analysis and discussion of problems to further reinforce theory and practice.

Students are expected to be fully prepared for classes and active discussions. Developing a full understanding of the material is enhanced by completion of all assigned problems and students are strongly encouraged to do these, as a minimum. It may be helpful to meet with fellow students, after having attempted the problems individually, to verify answers and work out any difficulties. Problems will be reviewed in class using a team approach to learning.

COM 317 Management Accounting I

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|---------------------------|--|
| Course Title and Section: | Management Accounting I A01 |
| Course Hours: | Canada (PST) A01: Tuesday 6:00pm - 8:50pm Denmark, Germany, Norway (CEST, PST+9) A01: Wednesday 3:00am - 5:50am |
| Instructor: | Lisa Ricci |
| Credits: | 1.5 Uvic credits or 6 ECTS credits |
| Cost: | CAD \$2631.72 |

Instructor Biography



Ms. Lisa Ricci
Teaching Professor

Credentials: Ricci holds a Master of Environment and Business with a focus on sustainability for small and micro-enterprises from the University of Waterloo (2015) and a Bachelor of Commerce (with great distinction) from McGill University (2008). She was awarded a Fundamentals of University Teaching Certificate from the University of Waterloo in 2013, Chartered Professional Accountant designation in Ontario in 2011 and in B.C. in 2015.

Lisa Ricci is the founder and CEO of 'And Then Sum', a consultancy that empowers creative entrepreneurs with intuitive analogies and stepwise coaching that makes finance simple. Ricci held the position of senior staff at Advisory Services at Ernst & Young LLP in Toronto from 2008 to 2011, of controller/office manager at Navcast Inc. in Toronto from 2011 to 2012 and worked on contract as academic staff at Wilfrid Laurier University from 2013 to 2014.

Contact Us



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