

ALLIANCE UNIVERSITY COLLEGE



BUS 499 Capstone Seminar in Business BUS 300 *Managerial Accounting* **(3)**

Winter 2005

Instructor: Marcia Y. Byma, C.A.

Contacting the Instructor

Office: By Appointment

Class Times: T/TH 9:45-11:00

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Class Location: Room 811

Course Description

Based on the concepts learned in the Introduction to Financial Accounting course, this course explores the application of accounting information in the management context. Topics include: management planning and control, inventory and cost flow analysis, job order costing, standard costs and variance analysis, budgeting, break-even analysis, relevant costs and decision-making.

Course Objectives

By the end of this course students are expected to gain an understanding about

- 1. management decision-making*
- 2. accounting for planning and control*
- 3. capital budgeting*
- 4. product costing*
- 5. basic financial accounting*

Required Text

Horngren, C.T., Sundem, G.L., Stratton, W.O., and Teall, H.D. *Management Accounting*, 4th Canadian edition, Toronto, Ontario, Prentice Hall, 2002.

Course Calendar

#	Date	Day	Topic	Read	Suggested Problems
1	06-Jan-05	Th	Course Introduction and Overview		
2	11-Jan-05	T	Management Accounting & Management Decisions	Ch 1	Q1-3, P1-3, P1-9
3	13-Jan-05	Th	Cost Behaviour and Cost-Volume Relationships	Ch 2	Q2-18, P2-2, P2-6
4	18-Jan-05	T	Measurement of Cost Behaviour	Ch 3	Q3-1, P3-3, P3-11
5	20-Jan-05	Th	Cost Management Systems	Ch 4	Q4-6, P4-4, P4-11
6	25-Jan-05	T	Cost Allocation and Activity-Based	Ch 5	Q5-5, P5-4, P5-9
7	27-Jan-05	Th	Job-Costing Systems		
8	01-Feb-05	T	Job-Costing Systems	Ch 6	Q6-4, P6-2, P6-6
9	03-Feb-05	Th			
10	08-Feb-05	T	Process-Costing Systems	Ch 7	Q7-14, P7-3, P7-9
11	10-Feb-05	Th			
12	15-Feb-05	T	MID-SEMESTER BREAK		
13	17-Feb-05	Th			
14	22-Feb-05	T	REVIEW		
15	24-Feb-05	Th	MID-SEMESTER EXAMINATION		
16	01-Mar-05	T	Relevant Information and Decision Making:	Ch 8 - 9	Q8-1, P8-5, P8-10
17	03-Mar-05	Th	Marketing Decisions and Production Decisions		Q9-7, P9-2, P9-13
18	08-Mar-05	T	Capital Budgeting Decisions: An Introduction	Ch 10	Q10-5, P10-1, P10-7
19	10-Mar-05	Th			
20	15-Mar-05	T	Capital Budgeting Decisions: Considering Taxes,	Ch 11	Q11-3, P11-5, P11-8
21	17-Mar-05	Th	Inflation and Risk		
22	22-Mar-05	T	The Master Budget	Ch 12	Q12-2, P12-3, P12-5
23	24-Mar-05	Th			
24	29-Mar-05	T	Flexible Budgets and Standards For Control	Ch 13	Q13-5, P13-3, P13-11
25	31-Mar-05	Th			
26	05-Apr-05	T	Management Control Systems	Ch 14	Q14-12, P14-6, P14-10
27	07-Apr-05	Th	Management Control in Decentralized Organizations	Ch 15	Q15-16, P15-2, P15-8
28	12-Apr-05	T	Analyzing Financial Statements	Ch 16	Q16-6, P16-1, P16-4
	15-Apr-04	F	FINAL EXAMINATIONS		
	20-Apr-05	W			

Course Requirements

Students are advised to be prepared for the lectures by reading the relevant chapters in the required text.

Students are also advised to be prepared to participate in group discussions.

Course Grade

<i>Class Participation</i>	<i>10%</i>
<i>In class assignments</i>	<i>25%</i>
<i>Mid-Semester Examination</i>	<i>30%</i>
<i>Final Examination</i>	<i>35%</i>

Important Notes

- The in-class assignments and mid-semester examination will be held in classroom time.
- When students miss assignments or exams ***without a legitimate reason*** beyond their control (typically like a medical reason with doctor's note), a mark of 0 will be assigned.
- When students miss assignments or exams ***with a legitimate reason***, a make-up assignment or exam will be arranged or, if not possible, the weight of other grade components will be proportionately recalculated.