

# ALLIANCE UNIVERSITY COLLEGE



## **BUS 300 *Managerial Accounting* (3)**

**Winter 2006**

**Instructor: Marcia Y. Byma, C.A.**

### **Contacting the Instructor**

**Office: By Appointment**

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

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**Office Phone: 410-2000**

**Class Location: Room \_\_\_\_\_**

### **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*, 4<sup>th</sup> Canadian edition, Toronto, Ontario, Prentice Hall, 2002.

## Course Calendar

#	Date	Day	Topic	Read	Suggested Problems
1	12-Jan-06	Th	Course Introduction and Overview		
2	17-Jan-06	T	Management Accounting, Information & Decisions	Ch 1	Q1-3, P1-3, P1-9
3	19-Jan-06	Th	Cost Behaviour and Cost-Volume Relationships	Ch 2	Q2-18, P2-2, P2-6
4	24-Jan-06	T	Measurement of Cost Behaviour	Ch 3	Q3-1, P3-3, P3-11
5	26-Jan-06	Th	Community Day		
6	31-Jan-06	T	Cost Management Systems	Ch 4	Q4-6, P4-4, P4-11
7	02-Feb-06	Th			
8	07-Feb-06	T	Cost Allocation and Activity-Based	Ch 5	Q5-5, P5-4, P5-9
9	09-Feb-06	Th	Job-Costing Systems		
10	14-Feb-06	T	Job-Costing Systems	Ch 6	Q6-4, P6-2, P6-6
11	16-Feb-06	Th	Process-Costing Systems	Ch 7	Q7-14, P7-3, P7-9
12	21-Feb-06	T	MID-SEMESTER BREAK		
13	23-Feb-06	Th			
14	28-Feb-06	T	REVIEW		
15	02-Mar-06	Th	MID-SEMESTER EXAMINATION	Ch 1-7	
16	07-Mar-06	T	Community Day / Day of Prayer		
17	09-Mar-06	Th	Relevant Information and Decision Making	Ch 8 - 9	Introduction
18	14-Mar-06	T	Relevant Information and Decision Making:	Ch 8 - 9	Q8-1, P8-5, P8-10
19	16-Mar-06	Th	Marketing Decisions and Production Decisions		Q9-7, P9-2, P9-13
20	21-Mar-06	T	Capital Budgeting Decisions	Ch 10-11	Q10-5, P10-1, P10-7
21	23-Mar-06	Th			Q11-3, P11-5, P11-8
22	28-Mar-06	T	The Master Budget	Ch 12	Q12-2, P12-3, P12-5
23	30-Mar-06	Th	Flexible Budgets and Standards For Control	Ch 13	Q13-5, P13-3, P13-11
24	04-Apr-06	T	Management Control Systems and Responsibility	Ch 14	Q14-12, P14-6, P14-10
25	06-Apr-06	Th	Accounting		
26	11-Apr-06	T	Management Control in Decentralized Organizations	Ch 15	Q15-16, P15-2, P15-8
27	13-Apr-06	Th			
28	18-Apr-06	T	Analyzing Financial Statements	Ch 16	Q16-6, P16-1, P16-4
	21-Apr-06	F	FINAL EXAMINATIONS		
	26-Apr-06	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>20%</i>
<i>Mid-Semester Examination</i>	<i>30%</i>
<i>Final Examination</i>	<i>40%</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.