

ALLIANCE UNIVERSITY COLLEGE



NAZARENE UNIVERSITY COLLEGE

**BUS 300 *Managerial Accounting* (3 credit hours)
Winter 2007**

Class Schedule:

Tuesday & Thursdays 11:15AM – 12:30PM

Class Location: Room 529

Instructor Information:

David Adams, BBA, MBA, CA, CPA, CMA (Hon.)

Office: Room 641

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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. operational & capital budgeting
4. product costing
5. cost allocation

Required Textbook:

Horngren, C.T., Sundem, G.L., Stratton, W.O., Teall, H.D., Gekas, G.A.,
Management Accounting, 5th Canadian edition, Toronto, Ontario, Prentice Hall,
2005.

Attendance:

Students are expected not only to attend class but also to participate in class discussions and in the review of in-class problem material. A portion of the grade for the course is allocated to class participation.

Course Requirements:

Classes will include lectures, discussion of issues, and review of exercises and problems. Achievement will be enhanced by attending class, studying the lecture notes and textbook, completing recommended exercises and problems, participating in discussions and seeking assistance from the instructor when required.

The mid-term and final exams will be designed to test the conceptual understanding and procedural application of the material covered during the course, and will be patterned after the in-class and assigned exercises and problems. The following is a summary of all evaluation methods and relative weights for the course:

Evaluation Method	Weight	Date	Material/Due Date
Mid-term exam	35%	Thursday, Mar. 1	Chapters 1 – 7
Case – done in Teams	10%	Assigned Mar. 8	Due Apr. 3
Particip./Assignments	20%	Assigned Weekly	TBA
Final exam	35%	TBA	Chapters 8 – 14

Examinations:

Final examinations are held during a scheduled time at the end of the semester for regular semester classes and are scheduled by the Registrar. Graded final examinations will be available for supervised review at the request of the student.

Grading Scale:

The available letters for course grades are as follows:

<u>% Grade</u>	<u>Letter Grade</u>	<u>Description</u>
95% to 100%	A+	Excellent
90% to 94%	A	
85% to 89%	A-	
80% to 84%	B+	Good
76% to 79%	B	
72% to 75%	B-	
68% to 71%	C+	Satisfactory
64% to 67%	C	
60% to 63%	C-	
55% to 59%	D+	Minimal Pass
50% to 54%	D	
0% to 49%	F	Failure

Other Information:

Students, who are unable to write a class test, will have its weighting added to that of the final exam, provided they have a valid reason supported with proper documentation; otherwise, they will receive a mark of zero.

It is the responsibility of all students to become familiar with and adhere to the academic policies as stated in the current Student Handbook and Academic Calendar. In particular, students are to note academic regulation #34 - Academic Dishonesty.

In-Class and Assigned Problems:

Chapter	In-Class Problems	Assignment
1	P1-3, P1-4, P1-12	P1-11
2	P2-3, 2-8, 2-17, 2-25	P2-13, P2-14
3	P3-7, 3-8, 3-17, 3-18	P3-21, C3-3
4	P4-7 4-8, 4-21, 4-22	P4-15, P4-23
5	P5-9, 5-18, 5-19	P5-5, P5-24, P5-16
6	P6-22, 6-19, 6-23	P6-7, P6-13, P6-14
7	P7-14, 7-15, 7-24	P7-12, P7-13
8	P8-5, 8-12, 8-29	P8-4, P8-13
9	P9-21, 9-22, 9-24	P9-5, P9-6, P9-15
10	TBA	TBA
11	TBA	TBA
12	TBA	TBA
13	TBA	TBA
14	TBA	TBA

Class Schedule:

#	Date	Day	Topic	Read	Suggested Problems
1	11-Jan-07	Th	Course Overview & Intro. To Management Accting	Ch 1	
2	16-Jan-07	T	Cost Behaviour and Cost-Volume Relationships	Ch 2	Q1-3, P1-3, P1-9
3	18-Jan-07	Th	Measurement of Cost Behaviour	Ch 3	Q2-18, P2-2, P2-6
4	23-Jan-07	T	Measurement of Cost Behaviour	Ch 3	Q3-1, P3-3, P3-11
5	25-Jan-07	Th	Cost Management Systems	Ch 4	
6	30-Jan-07	T	Cost Allocation and Activity-Based Costing	Ch 5	Q4-6, P4-4, P4-11
7	01-Feb-07	Th	Cost Allocation and Activity-Based Costing	Ch 5	
8	06-Feb-07	T	Job-Costing Systems	Ch 6	Q5-5, P5-4, P5-9
9	08-Feb-07	Th	Job-Costing Systems	Ch 6	
10	13-Feb-07	T	Process-Costing Systems	Ch 7	Q6-4, P6-2, P6-6
11	15-Feb-07	Th	Process-Costing Systems	Ch 7	Q7-14, P7-3, P7-9
12	20-Feb-07	T	MID-SEMESTER BREAK		
13	22-Feb-07	Th			
14	27-Feb-07	T	Review for Midterm Exam		
15	01-Mar-07	Th	MIDTERM EXAMINATION	Ch 1-7	
16	06-Mar-07	T	NO CLASS: Community Day – Department Emphasis		
17	08-Mar-07	Th	Relevant Information: Marketing Decisions	Ch 8	Introduction
18	13-Mar-07	T	Relevant Information: Production Decisions	Ch 9	Q8-1, P8-5, P8-10
19	15-Mar-07	Th	Relevant Information: Production Decisions	Ch 9	Q9-7, P9-2, P9-13
20	20-Mar-07	T	Capital Budgeting Decisions	Ch 10	Q10-5, P10-1, P10-7
21	22-Mar-07	Th	Capital Budgeting Decisions		Q11-3, P11-5, P11-8
22	27-Mar-07	T	The Master Budget	Ch 11	Q12-2, P12-3, P12-5
23	29-Mar-07	Th	Flexible Budgets and Variance Analysis	Ch 12	Q13-5, P13-3, P13-11
24	03-Apr-07	T	Flexible Budgets and Variance Analysis	Ch 12	Q14-12, P14-6, P14-10
25	05-Apr-07	Th	MCS, Bal. Scorecard and Responsibility Accounting	Ch 13	
26	10-Apr-07	T	Management Control in Decentralized Organizations	Ch 14	Q15-16, P15-2, P15-8
27	12-Apr-07	Th	Management Control in Decentralized Organizations	Ch 14	
28	17-Apr-07	T	Review for Final Exam	Ch 8 – 14	
	20-Apr-07	F	FINAL EXAMINATIONS		
	25-Apr-07	W			