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| Course ID: | Course Title: | Winter 2024 |
| ACC 210 | Managerial Accounting | Prerequisite: ACC 200 |
| | | Credits: 3 |

| Class Information | | Instructor Information | | Important Dates | |
|----------------------|-------------------|------------------------|---------------------------|--|------------------|
| Delivery: | In-class | Instructor: | Jason Tang, PhD, CPA, CMA | First Day of Class: | January 9, 2024 |
| Days: | Tue/Thu | Email: | jason.tang@ambrose.edu | Last Day to Add/Drop: | January 21, 2024 |
| Time: | 5:30 pm – 6:45 pm | Office Hours: | By appointment | Last Day to Withdraw: | March 28, 2024 |
| Room: | L2100 | | | Last Day to Apply for Coursework Extension: | April 2, 2024 |
| Lab/Tutorial: | N/A | | | Last Day of Class: | April 11, 2024 |
| Final Exam: | TBD | | | | |

Important Dates and Information

For a list of all important dates and information regarding participating in classes at Ambrose University, please refer to the Academic Calendar at <https://ambrose.edu/academic-calendar>.

Course Description

Based on the concepts learned in ACC 200, this course explores the applications of accounting including 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.

Expected Learning Outcomes

Managerial accounting is concerned with providing information that will assist internal decision-makers in running the organization effectively and efficiently. This includes both financial and non-financial information.

By the end of this course, you will understand and apply the following:

- Key terms and concepts in managerial accounting;
- The analysis of cost behaviour and the use of cost behaviour patterns to predict future costs;
- The design and use of various inventory costing systems, including job-order, process, ABC and variable costing;
- The design and use of budgets plan and control the organization, including standard costing and variance analysis;

- The design and use of reports to evaluate management performance in a variety of settings;
- The evaluation of decisions using relevant costing techniques; and
- The analysis of financial statements.

Textbooks

Managerial Accounting (including CONNECT access code). Garrison, Libby, & Webb. 2024. 13th Canadian Edition. McGraw-Hill

Course Schedule*

| | | | Topic | Required Reading |
|----|-----|-------------------|---------------------------------------|---------------------|
| 1 | Tue | January 9, 2024 | Introduction to Managerial Accounting | Chapter 1 |
| 2 | Thu | January 11, 2024 | Financial Statement Analysis | Chapter 14 |
| 3 | Tue | January 16, 2024 | Financial Statement Analysis | Chapter 14 |
| 4 | Thu | January 18, 2024 | Cost Concepts and Cost Behaviour | Chapters 2 & 3 |
| 5 | Tue | January 23, 2024 | Cost Concepts and Cost Behaviour | Chapters 2 & 3 |
| | Thu | January 25, 2024 | Program Day - No Class | |
| 6 | Tue | January 30, 2024 | Cost-volume-profit (CVP) | Chapter 4 |
| 7 | Thu | February 1, 2024 | Cost-volume-profit (CVP) | Chapter 4 |
| 8 | Tue | February 6, 2024 | Job-order Costing | Chapter 5 |
| 9 | Thu | February 8, 2024 | Mid-term 1 Review | Chapters 1 - 4 & 14 |
| 10 | Tue | February 13, 2024 | Job-order Costing | Chapter 5 |
| 11 | Thu | February 15, 2024 | Mid-term 1 | Chapters 1 - 4 & 14 |
| | Tue | February 20, 2024 | Reading Week - No Class | |
| | Thu | February 22, 2024 | Reading Week - No Class | |
| 12 | Tue | February 27, 2024 | Activity-based Costing (ABC) | Chapter 7 |
| 13 | Thu | February 29, 2024 | Activity-based Costing (ABC) | Chapter 7 |
| 14 | Tue | March 5, 2024 | Variable Costing | Chapter 8 |
| 15 | Thu | March 7, 2024 | Variable Costing | Chapter 8 |
| 16 | Tue | March 12, 2024 | Budgeting | Chapter 9 |
| 17 | Thu | March 14, 2024 | Budgeting | Chapter 9 |
| 18 | Tue | March 19, 2024 | Mid-term 2 | Chapters 5, 7, & 8 |
| 19 | Thu | March 21, 2024 | Variance Analysis | Chapter 10 |
| 20 | Tue | March 26, 2024 | Variance Analysis | Chapter 10 |
| 21 | Thu | March 28, 2024 | Reporting for Control | Chapter 11 |
| 22 | Tue | April 2, 2024 | Reporting for Control | Chapter 11 |
| 23 | Thu | April 4, 2024 | Relevant Costs for Decision Making | Chapter 12 |
| 24 | Tue | April 9, 2024 | Relevant Costs for Decision Making | Chapter 12 |
| 25 | Thu | April 11, 2024 | Final Exam Review | Cumulative |

* Subject to change without notice

Requirements:

The course is composed of two main activities: content assimilation and content application. Students will be expected to assimilate course content through textbook and the lectures. Students will be expected to participate in class problem-solving exercises in which course content is applied to simulated situations/problems. Students will demonstrate their understanding of the content and application by completing assignments via the Connect website and comprehensive exams on the course materials.

Mark Allocation

- 30% Final Examination (TBD, as scheduled by the Registrar).
- 20% Mid-term Examination 1 (Thursday, February 15, 2024, in-class).
- 20% Mid-term Examination 2 (Tuesday, March 19, 2024, in-class).
- 30% Connect Assignments (3 assignment sets, see below for details). NO EXTENSIONS ALLOWED.

Assessments

Examinations

The mid-term and final examinations are closed-book assessments and may consist of a mix of multiple-choice questions, numerical problems, and questions requiring short written responses. The final examination is cumulative.

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|------------------------|--|---------------------------|
| Mid-term Examination 1 | Thursday, February 15, 2024, in-class. | Chapters 1, 2, 3, 4, & 14 |
| Mid-term Examination 2 | Tuesday, March 19, 2024, in-class. | Chapters 5, 7, & 8 |
| Final Examination | TBD, as scheduled by the Registrar. | Cumulative |

Connect Assignments

Connect assignments are composed of problems to be completed individually. The Connect assignments provide students with additional practice in applying concepts learned during the course. Instructions for registering for Connect are posted on the Moodle site. The Connect assignments are grouped into (3) assignment sets.

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|--------------------------|---|-------------------------|
| Connect Assignment Set 1 | Due: Wednesday, February 14, 2024 11:59pm | Chapters 2, 3, 4, & 14 |
| Connect Assignment Set 2 | Due: Monday, March 18, 2024 11:59pm | Chapters 5, 7, & 8 |
| Connect Assignment Set 3 | Due: Friday, April 12, 2024 11:59pm | Chapter 9, 10, 11, & 12 |

EXTENSIONS WILL NOT BE GRANTED UNDER ANY CIRCUMSTANCES.

Attendance:

Attendance and punctuality are basic requirements for all members of a learning community. Students are expected to attend every class. More than two unexcused absences will reduce a student's final grade by 0.5% per absence. As members of the Ambrose learning community, students are expected to comport themselves as professionals. Professional conduct includes arriving on time for class, not leaving while class is in progress, turning off cell phones, participating in class discussions and activities, and respecting the viewpoints of others. Unprofessional conduct (e.g., leaving class while in progress, not participating in discussions and activities, etc.) will reduce a student's final grade by 0.5% per occurrence.

Grade Summary:

The available letters for course grades are as follows:

| Percentage | Grade | Interpretation | Grade Points |
|------------|-------|----------------|--------------|
| 95% - 100% | A+ | Excellent | 4.00 |
| 90% - 94% | A | | 4.00 |
| 85% - 89% | A- | | 3.70 |
| 80% - 84% | B+ | Good | 3.30 |
| 76% - 79% | B | | 3.00 |
| 72% - 75% | B- | | 2.70 |
| 68% - 71% | C+ | Satisfactory | 2.30 |
| 64% - 67% | C | | 2.00 |
| 60% - 63% | C- | | 1.70 |
| 55% - 59% | D+ | Poor | 1.30 |
| 50% - 54% | D | Minimal Pass | 1.00 |
| 0% - 49% | F | Failure | 0.00 |

Universal mathematical rounding is used to determine the percentage for marks falling between two letter grades. Marks greater than 0.5 percentage points of the upper bracket will be rounded down to the lower letter grade and marks equal to or lesser than 0.5 percentage points of the upper bracket will be rounded up to the higher letter grade.

Because of the nature of the Alpha 4.00 system, there can be no uniform University-wide conversion scale. The relationship between raw scores (e.g. percentages) and the resultant letter grade will depend on the nature of the course and the instructor's assessment of the level of each class, compared to similar classes taught previously.

Please note that final grades will be available on student registration system. Printed grade sheets are not mailed out.

Other:

Instructor Communication

Students requiring assistance are encouraged to speak to the instructor during class, during office hours, or at a scheduled appointment. Email is commonly used by students to communicate with their instructor. However, it does limit the effectiveness of the communications and may not be the best way for instructors to answer student questions, especially those requiring an explanation of concepts covered in this course or some personal concerns. Therefore, the instructor may request a scheduled office appointment.

Pedagogy

Emphasis is placed on understanding through individual student study and classroom examples. As lecture time in class is limited, not all material that students are expected to understand will be explicitly covered in lectures. Lectures will concentrate on areas considered more challenging or in which the course materials require amplification. In-class examples will be used to demonstrate the application of concepts and allow difficulties encountered by students to be resolved. Thus, classes will be predominantly used to clarify, develop, and expand students' knowledge of the material and its application in the real world.

Ambrose University Important Policies & Procedures:

Registration

Registration is the process of selecting and enrolling in classes for upcoming semesters. Only students who are registered will be permitted to attend class and receive a grade for the course. You are responsible for ensuring that the courses you take are appropriate for your program, that they do not have any scheduling conflicts, that they have the necessary prerequisites and that they meet all degree requirements.

Withdrawal From A Course

Prior to the Add/Drop deadline: through the student registration system whereby course(s) will be removed with no academic or financial penalty. After the Add/Drop deadline and until the Withdrawal deadline: through submission of the 'Withdrawal from Course' form whereby course(s) will remain on the permanent academic record/transcript with the symbol 'W'. (See ambrose.edu/registrar/request-forms.) Students who withdraw from more than 30 credits attempted at Ambrose University will be required to withdraw from their program. Students considering withdrawing from courses are encouraged to discuss with their Faculty Advisor and/or the Office of the Registrar questions relating to their withdrawal decision specifically relating to financial assistance, study permit requirements, prerequisites for subsequent courses, readmission, and/or graduation timeline. Students who do not formally withdraw from a course are still considered registered in the course, even if they are no longer attending classes. In this case, students will be assigned a grade based on coursework completed as per the course syllabus and are responsible to pay the tuition and fees assessed for the course. Under extenuating circumstances, students may request from the Office of the Registrar a course(s) withdrawal after the Withdrawal deadline and until the last day of classes. Extenuating circumstances typically consider situations such as medical emergencies, compassionate grounds, or unforeseen conditions/situations beyond the students' control that arise after the start of the semester and are considered on a case-by-case basis. Supporting documentation from a physician or Registered Health Professional must accompany this request.

Coursework Extensions

Should a request for a time extension on coursework exceed the end of the term, a *Coursework Extension Application* must be completed and submitted to the Office of the Registrar. The extension (if granted) will be recorded on the student record. Extensions are granted at the discretion of the instructor and registrar. If granted, time extensions do not excuse you from a final examination where one has been scheduled for the course. More conditions apply.

Exam Scheduling

Students who find a conflict in their exam schedule must submit a *Revised Final Exam Time Application* to the Office of the Registrar by the deadline noted in the Academic Calendar. Requests will be considered for the following reasons only: 1) the scheduled final examination slot conflicts with another exam; or 2) the scheduled final examination slot results in three consecutive examination periods. Travel is not considered a valid excuse for re-scheduling or missing a final exam.

Communication

Your Ambrose email account is the University's primary and official mode of communication with you. Information delivered to your Ambrose email is considered official notification. Ambrose University is not responsible for your failure to receive important information delivered to your Ambrose email.

Lecture Recording

The recording of lectures or any other classroom academic activity, other than an audio recording as an accommodation, is prohibited except at the discretion of the instructor. Any use other than that agreed upon with the instructor constitutes academic misconduct and may result in suspension or expulsion. Permission to allow a lecture recording is not a transfer of any copyrights, so such recordings may be used only for individual or group study with other students enrolled in the same class and may not be reproduced, transferred, distributed or displayed in any public or commercial manner. Student must destroy recordings in any, and all formats at the end of the semester in which they are enrolled in the class. All students recording lectures, must sign the Permission Form to audio record lectures which is available through the Office of the Registrar.

Standards of Behaviour in the Classroom Setting

Learning is an active and interactive process, a joint venture between student and instructor and between student and student. Some topics covered within a class may lead to strong reactions and opinions. It is important that Students understand that they are entitled to hold contradictory beliefs and that they should be encouraged to engage with these topics in a critical manner. Committing to this type of "active learning" significantly increases the learning experience for both teacher and student, and reflects the Christian imperative to pursue truth, which lies at the heart of the Ambrose educational experience. However, active discussion of controversial topics will be undertaken with respect and empathy, which are the foundations of civil discourse in the Classroom Setting. Primary responsibility for managing the classroom rests with the instructor. The instructor may direct a student to leave the class if the student engages in any behaviour that disrupts the classroom setting. If necessary, Ambrose security will be contacted to escort the student from class.

Academic Integrity

We are committed to fostering personal integrity and will not overlook breaches of integrity such as plagiarism and cheating. Academic dishonesty is taken seriously at Ambrose University as it undermines our academic standards and affects the integrity of each member of our learning community. Any attempt to obtain credit for academic work through fraudulent, deceptive, or dishonest means is academic dishonesty. Plagiarism involves presenting someone else's ideas, words, or work as one's own. Plagiarism is fraud and theft, but plagiarism can also occur by accident when a student fails or forgets to acknowledge to another person's ideas or words. Plagiarism and cheating can result in a failing grade for an assignment, for the course, or immediate dismissal from the university. Students are expected to be familiar with the policies in the current Academic Calendar that

deal with plagiarism, cheating, and the penalties and procedures for dealing with these matters. All cases of academic dishonesty are reported to the Academic Dean and become part of the student's permanent record.

Academic Policies

It is the responsibility of all students to become familiar with and adhere to academic policies as stated in the Academic Calendar. The academic calendar can be found at <https://ambrose.edu/academics/academic-calendar>

Privacy

Personal information (information about an individual that may be used to identify that individual) may be required as part of taking this class. Any information collected will only be used and disclosed for the purpose for which the collection was intended. For further information contact the Privacy Compliance Officer at privacy@ambrose.edu.

Academic Success and Supports

Accessibility Services

Academic accommodation is provided to Ambrose students with disabilities in accordance with the Alberta Human Rights Act and the Canadian Charter of Rights and Freedoms. Provision of academic accommodation does not lower the academic standards of the university nor remove the need for evaluation and the need to meet essential learning outcomes. Reasonable accommodations are tailored to the individual student, are flexible, and are determined by considering the barriers within the unique environment of a postsecondary institution. It can take time to organize academic accommodations and funding for disability-related services. Students with a disability who wish to have an academic accommodation are encouraged to contact Accessibility Services as early as possible to ensure appropriate planning for any needs that may include accommodations. Staff can then meet with students to determine areas to facilitate success, and if accommodations are required, ensure those accommodations are put in place by working with faculty.

Learning Services

Learning Services provides support with

- **research and communication skills** (e.g., writing a paper, researching, giving a presentation), and
- **subject-specific skills** (e.g., solving a chemistry problem, reconciling a general ledger, understanding a philosophical argument).

We offer workshops, one-to-one tutoring, and more, and all of our services are **free** to students currently enrolled at Ambrose University. To learn more, please visit <https://ambrose.edu/sas/learning-services>.

Mental Health Support

All of us need a support system. We encourage students to build mental health supports and to reach out when help is needed.

On Campus:

- Counselling Services: ambrose.edu/counselling

- For immediate crisis support, there are staff on campus who are trained in Suicide Intervention Skills and can help you access mental health support. See <https://ambrose.edu/student-life/crisissupport> for a list of staff members.
- For additional wellness resources go to the Ambrose wellness page: <https://ambrose.edu/wellness>

Off Campus:

- Distress Centre - 403-266-4357
- Alberta Mental Health Helpline - 1-877-303-2642 (Toll free)
- Sheldon Chumir Health Care Centre - 403-955-6200
- Emergency - 911

Sexual Violence Support

We are committed to supporting students who have experienced gender based sexual violence in the past or while at Ambrose. Many of the staff, faculty, and student leaders have received Sexual Violence Response to Disclosure training. We will support you and help you find the resources you need and you can access information about reporting. Information about the Sexual Violence policy and on and off campus supports can be found on our website— ambrose.edu/sexual-violence-response-and-awareness.

Off Campus:

- Alberta's Oneline for Sexual Violence - 1-866-403-8000 call or text
- Clinic: Sheldon Chumir Health Centre - 403-955-6200
- Calgary Communities Against Sexual Abuse - 403-237-5888
- Chat: www.calgarycasa.com

Note: Students are strongly advised to retain this syllabus for their records.