

Course ID:	Course Title:	Fall 2023
ACC 310	Intermediate Managerial Accounting	Prerequisite: ACC 210
		Credits: 3

Class Information		Instructor Information		Important Dates	
Delivery:	In-class	Instructor:	Jason Tang, PhD, CPA, CMA	First Day of Class:	September 6, 2023
Days:	Wed	Email:	jason.tang@ambrose.edu	Last Day to Add/Drop:	September 17, 2023
Time:	6:30pm – 9:30pm	Office Hours:	By appointment	Last Day to Withdraw:	November 20, 2023
Room:	A2212			Last Day to Apply for Coursework Extension:	November 23, 2023
Final Exam:	TBD by Registrar			Last Day of Class:	December 11, 2023

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

This course provides advanced coverage of managerial accounting concepts and the use of accounting information for management and decision making. Topics to be covered include accumulating and analyzing costs using various costing approaches and then, through case studies, exploring the application of cost data in areas such as strategy formulation, organizational performance evaluation, and pricing, revenue, and investment analysis.

Expected Learning Outcomes

By the end of this course, students should demonstrate the following learning outcomes:

1. Understand and allocate costs using traditional methods of job costing and process costing.
2. Understand and allocate costs using newer methods such as activity-based costing and operations costing.
3. Understand and allocate the costs of support departments to production departments using different methods.
4. Evaluate different aspects of performance using financial and non-financial metrics.
5. Evaluate relevant information and production techniques and make decisions based on appropriate analysis.

Textbooks

Horngren, Datar, Rajan, & Beaubien, Cost Accounting: A Managerial Emphasis, 9th Canadian Edition, Pearson, Toronto, Canada, 2022.

Pearson MyLab courseware is required.

Course Schedule*

			Topic	Required Reading
1	Wed	September 6	Job Order Costing	Chapter 4
2	Wed	September 13	Process Costing	Chapter 18
3	Wed	September 20	Spoilage, Rework, and Scrap	Chapter 19
4	Wed	September 27	Activity-based Costing and Management Strategy, the Balanced Scorecard, and Profitability Analysis	Chapter 5 Chapter 14
5	Wed	October 4	Mid-term Exam 1	Chapters 4, 18, 19, 5, 14
6	Wed	October 11	Period Cost Application	Chapter 15
7	Wed	October 18	Cost Allocation: Joint Products and Byproducts	Chapter 16
8	Wed	October 25	Capital Budgeting: Methods of Investment Analysis	Chapter 21
9	Wed	November 1	Capital Budgeting: Methods of Investment Analysis	Chapter 21
10	Wed	November 9	Reading Week -- No class	
10	Wed	November 15	Mid-term Exam 2	Chapters 15, 16, 21
11	Wed	November 22	Transfer Pricing and Multinational Management Control Systems	Chapter 22
12	Wed	November 29	Revenue and Customer Profitability Analysis	Chapter 17
13	Wed	December 6	Multinational Performance Measurement and Compensation	Chapter 23

*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 readings and through lectures. Students will be expected to participate in class problem-solving exercises during which course content is applied to simulated situations/problems. Students will demonstrate their understanding of the content and application by completing assignments via the MyLab courseware website and comprehensive exams on the course materials.

This course will be taught using Microsoft Excel software. Students are responsible for bringing a laptop with the required software to each lecture. All exams will be completed using Microsoft Excel. Students are responsible for bringing a functioning laptop to each exam. The instructor is unable to provide any technical support if any issues arise with a student's personal laptop and/or software during lectures and/or exams. Should a technical issue arise during an exam, a student may elect to complete the exam using pen and paper.

Mark Allocation

- 30% Final Exam (TBD, as scheduled by the Registrar).
- 20% Mid-term Exam 1 (Wednesday, October 4, 2023, in-class).
- 20% Mid-term Exam 2 (Wednesday, November 15, 2023, in-class).
- 20% MyLab Assignments (3 assignment sets, see below for details). NO EXTENSIONS ALLOWED.
- 10% Production Cost Report

Assessments

Examinations (Mid-term Exam 1: 20%, Mid-term Exam 2: 20%, Final Exam: 30%)

The examinations are closed-book assessments and may consist of a mix of multiple-choice questions and numerical problems. The final examination is cumulative.

Mid-term Exam 1	Wednesday, October 4, 2023, 3 hours: 6:30pm – 9:30pm	Chapters 4, 18, 19, 5, & 14
Mid-term Exam 2	Wednesday, November 15, 2023, 3 hours: 6:30pm – 9:30pm	Chapters 15, 16, & 21
Final Exam	TBD, 3 hours: as scheduled by the Registrar.	Cumulative

MyLab Assignments (20%)

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

MyLab Assignment Set 1	Due: Tuesday, October 3, 2023 11:59pm	Chapters 4, 18, 19, 5, & 14
MyLab Assignment Set 2	Due: Tuesday, November 14, 2023 11:59pm	Chapters 15, 16, & 21
MyLab Assignment Set 3	Due: Monday, December 11, 2023 11:59pm	Chapters 22, 17, & 23

EXTENSIONS WILL NOT BE GRANTED UNDER ANY CIRCUMSTANCES.

Production Cost Report (10%)

Students will complete a production cost report using Microsoft Excel. The production cost report is due on Monday, December 11, 2023, 11:59PM. Late submissions will NOT be accepted.

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., arriving late for class, 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 Information:

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.

Ambrose Writing Services

Ambrose Writing services provides academic support in the four foundational literacy skills—listening, speaking, reading, and writing. It also assists students with critical thinking and the research process. Throughout the academic year, students can meet with a writing tutor for personalized support, or they can attend a variety of workshops offered by Academic Success. These services are free to students enrolled at Ambrose University. Academic Success serves all students in all disciplines and at all levels, from history to biology and from theatre to theology. To learn more, please visit <https://ambrose.edu/sas/writing-services>

Ambrose Tutoring Services

Ambrose Tutoring Services provides support in specific disciplinary knowledge, especially in high-demand areas such as chemistry, philosophy, math and statistics, and religious studies. These tutors also coach students in general study skills, including listening and note-taking. During the academic year, Ambrose Tutoring Services offers drop-in tutoring for courses with high demand; for other courses, students can book a one-to-one appointment with a tutor in their discipline. These services are free to students enrolled at Ambrose University. To learn more, please visit <https://ambrose.edu/tutoring>.

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.