

BUS 234E – Management Accounting II

3 credits, 4 hours

The accounting function is examined as an information tool of management. The objective is to provide the necessary background so that students gain an appreciation of the corporate accounting system and learn how to weigh alternatives and make decisions concerning a wide variety of managerial problems. Topics covered may include: financial analysis of corporate annual reports, the master budget, various cost systems, standard costs and variance analysis, and short and long range planning and decision making.

Prerequisites: BUS 233

Instructor

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Office Hours

Monday 5:00 – 5:30pm
Wednesday 2:00 – 3:50pm; 5:00 – 5:30pm
Thursday 9:00 – 9:50am

Hours of Instruction

Monday 5:30 – 7:20pm
Wednesday 5:30 – 7:20pm

Required Resources

Cost Accounting: A Managerial Emphasis; Charles T. Horngren, Srikant M. Datar, Madhav V. Rajan and Louis Beaubien; Eighth Canadian Edition; Pearson Canada Inc.; Toronto; 2019; ISBN 9780134453736

Access to Pearson MyAccountingLab

Recommended calculator: Texas Instruments BAII Plus

Course Outcomes

Students will be able to:

- Apply the fundamentals of management accounting, including standard costs and operations management concepts, to business situations
- Distinguish between a static budget and a flexible budget
- Establish MOH fixed costs, then calculate and analyze flexible budget variances
- Identify the factors important to choosing the denominator level used to calculate fixed overhead allocation rates

- Contrast relevant and irrelevant costs and revenues as well as quantitative and qualitative information influencing decisions
- Discuss the major influences on both short- and long-run pricing decisions
- Apply the concept of the time value of money to capital budgeting decisions

Evaluation

Clearly outline what students must do in order to pass or complete the course.

Quizzes	20%
Assignments	20%
Midterm Exam	30%
Final Exam	30%
Total	100%

A grade of C- is required for progression or transfer.

Grading System

Descriptor	Alpha Grade	4.0 Scale	Percent
Excellent	A+	4.0	> 93.9
	A	4.0	87 – 93.9
	A-	3.7	80 – 86.9
Good	B+	3.3	77 – 79.9
	B	3.0	74 – 76.9
	B-	2.7	70 – 73.9
Satisfactory	C+	2.3	67 – 69.9
	C	2.0	64 – 66.9
Progression	C-	1.7	60 – 63.9
Poor	D+	1.3	57 – 59.9
Minimum Pass	D	1.0	50 – 56.9
Failure	F	0.0	< 50

Proposed Schedule of Topics

Date	Topic	Required Reading
January 7 - 11	Master Budget and Responsibility Accounting	Chapter 6
January 14 - 18	Flexible Budgets, Variances & Management Control: I	Chapter 7
January 21 - 25	Flexible Budgets, Variances & Management Control: II	Chapter 8
Jan 28 – Feb 1	Income Effects of Denominator Level on Inventory Valuation	Chapter 9
February 4 - 8	Decision Making and Relevant Information	Chapter 11
February 11 - 15	Midterm Exam Review	Chapters 6 - 9,11
February 18 – 22	Reading Week	
Feb 25 – Mar 1	Midterm Exam	Chapters 6 - 9,11
March 4 - 8	Pricing Decision: Profitability and Cost Management	Chapter 12
March 11 - 15	Inventory Cost Management Strategies	Chapter 19
March 18 - 22	Capital Budgeting: Methods of Investment Analysis	Chapter 20
March 25 - 29	Transfer Pricing & Multinational Management Control Systems	Chapter 21
April 1 - 5	Multinational Performance Measurement and Compensation	Chapter 22
April 8 - 11	Final Exam Review	Chapters 12,19-22
April 15 – 23	Final Exam	Chapters 12,19-22

Please Note:

Date and time allotted to each topic is subject to change.

Performance Requirements

Student Responsibilities

It is your responsibility as a student to contact the Office of the Registrar to complete the forms for Withdrawal or Change of Registration, and any other forms. Please refer to the list of important dates as noted in the Academic Schedule in the Keyano College credit calendar.

More specific details are found in the Student Rights and Student Code of Conduct section of the Keyano College credit calendar. It is the responsibility of each student to be aware of the guidelines outlined in the Student Rights and Student Code of Conduct Policies.

Student Attendance

Class attendance is useful for two reasons. First, class attendance maximizes a student’s learning experience. Second, attending class is a good way to keep informed of matters relating to the administration of the course (e.g., the timing of assignments and exams). Ultimately, you are responsible for your own learning and performance in this course.

It is the responsibility of each student to be prepared for all classes. Students who miss classes are responsible for the material covered in those classes and for ensuring that they are prepared for the next class, including the completion of any assignments and / or notes that may be due.

Academic Misconduct

Students are considered to be responsible adults and should adhere to principles of intellectual integrity. Intellectual dishonesty may take many forms, such as:

- Plagiarism or the submission of another person’s work as one’s own
- The use of unauthorized aids in assignments or examinations (cheating)
- Collusion or the unauthorized collaboration with others in preparing work
- The deliberate misrepresentation of qualifications

- The willful distortion of results or data
- Substitution in an examination by another person
- Handing in the same unchanged work as submitted for another assignment
- Breach of confidentiality.

The consequences for academic misconduct range from a verbal reprimand to expulsion from the College. More specific descriptions and details are found in the Student Rights and Student Code of Conduct section of the Keyano College credit calendar. It is the responsibility of each student to be aware of the guidelines outlined in the Student Rights and Student Code of Conduct Policies.

In order to ensure your understanding of the concept of plagiarism, you must successfully complete the online tutorial found on ilearn.keyano.ca. Then print the certificate, sign it, and show it to each of your instructors. Your course work will not be graded until you show this signed certificate.

Specialized Supports

The Student Academic Support Services (SASS) department: Accessibility Services, Skill Centre and Wellness Services, work together to support student success at Keyano College.

Accessibility Services (CC167) supports student success through group and individualized instruction of learning, study and test taking strategies, and adaptive technologies. Students with documented disabilities, or who suspect a disability, can meet with the Learning Strategists to discuss accommodation of the learning barriers that they may be experiencing. Students who have accessed accommodations in the past are encouraged to visit our office at their earliest opportunity to discuss the availability of accommodations in their current courses. Individual appointments can be made by calling 780-791-8934

Skill Centre (CC119) provides a learning space where students can gather to share ideas, collaborate on projects and get new perspectives on learning from our tutorial staff. Students visiting the centre have access to one-to-one or group tutoring, facilitated study groups, and assistance in academic writing. The Skill Centre's Peer Tutor program provides paid employment opportunities for students who have demonstrated academic success and want to share what they have learned. Tutoring is available free to any students registered at Keyano College on a drop in basis, from 9:00 am to 5:00 pm Monday through Friday. Additional evening hours are subject to tutor availability and are posted in the Skill Centre.

Wellness Services (CC260) offers a caring, inclusive, and respectful environment where students can access free group and individual support to meet academic and life challenges. Mental Health Coordinators offer a safe and confidential environment to seek help with personal concerns. The Mindfulness Room in CC260 is available as a quiet space for students to relax during regular office hours. Wellness Service welcomes students to participate in any of the group sessions offered throughout the academic year addressing such topics as Mindfulness and Test Anxiety. Individual appointments can be made by calling 780-791-8934.

Please watch your Keyano email for workshop announcements from our Student Academic Support Services team.