

BUS 233A – Management Accounting 1

3 Credits, 16 weeks, 6 hours

Students are provided with a knowledge of the fundamentals of cost accounting methods and procedures. Initially, students learn cost concepts, the cost accounting cycle, cost terminology and cost behaviour. Next, students focus on job and process costing systems. Other topics may include cost allocation, operation and activity-based costing, standard costs and variance analysis.

(Students may not hold credit for both BUS 233 and BUS 237).

Prerequisite: BUS 111 and BUS 131

Instructor

Henry Dimingu
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Office hours

Monday	12:00 – 12:50 PM
Tuesday	2:00 – 2:50 PM
Wednesday	11:00 – 11:50 AM
Thursday	5:30 – 6:30 PM
Friday	11:00 – 11:50 AM

Hours of Instruction

Tuesday	3:00pm – 4:50pm	Room S107
Thursday	12:00pm – 2:50pm	Room S107

Required Resources

Cost Accounting: A Managerial Emphasis; Charles T. Horngren, George Foster, Srikant M. Datar, and Maureen P. Gowing; Fifth Canadian Edition; Pearson Canada Inc.; Toronto; 2010; ISBN: 9780135084076

Texas Instruments BA II Plus or Texas Instruments BA II Plus Professional

Note: these are the only calculators acceptable for use in the exams.

Other Resources

Student Solutions Manual for Cost Accounting: a Managerial Emphasis; Tenenbaum, Watson, Porporato, Smale, Gowing; Pearson Education; Toronto; ISBN: 9780136110217

Course Outcomes

Students will be able to:

1. apply the fundamentals of management accounting to business situations
2. explain various cost classification methods
3. classify cost
4. determine cost functions using a variety of methods
5. determine costs using job costing concepts
6. determine costs using process costing concepts
7. allocate costs using various methods

Evaluation

Chapter Assignments	35%
Midterm Examination	30%
Final Examination	35%
Total	<u>100%</u>

A grade of C- is required for progression.

The minimum standard for passing this course is a grade of D (50%).

Failure to achieve a weighted average of 50% on the exams will result in a failing grade (F).

Performance Requirements

1. Cellular Phones

Cellular phones are a distraction to both your fellow students and the class instructor. All cellular phones are to be turned off, or at minimum set on silent mode, prior to the beginning of class. If a student is observed using electronic communication device at any time during class, i.e. sending or reading text messages, or if it rings, they may be asked to leave the classroom for the remainder of the class.

2. Student Attendance

Class attendance is useful for two reasons. First, class attendance maximizes a students' learning experience. Second, attending class is a good way to keep informed of matters relating 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.

3. 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 wilful distortion of results or data
- Substitution in an examination by another person

Penalties for academic offences may range from a verbal reprimand to dismissal from the College, and in certain circumstances may involve legal action.

4. Accommodation for Students with Disabilities

The College will provide reasonable accommodation to students with disabilities in order to promote academic success. If you require accommodation, contact the Learner Assistance Program Office at 780-792-5608 to initiate the process for documenting, assessing, and implementing your individual accommodation needs. In addition, tutoring services are available at the SKILL Centre (Room 119)

Teaching and Learning Methodologies

This class will be taught by lecture. Assignments will be completed using MS-Word, MS-Excel, or other similar software and can be submitted electronically or in hard copy. Learning will be supplemented with optional tutorials.

Proposed Schedule

TOPICS TO BE COVERED AND IMPORTANT DATES:

Date	Topic	Required Reading And Assignment
September 4	Orientation	
5	Introduction to the Course& The Accountant's Vital Role in Decision	Chapter 1
10	Lab/Assignments: 1-18, 1-21	Ex 1-14
12	An Introduction to Cost Terms and Purposes	Chapter 2
17	Lab/Assignments: 2-26, 2-36	Ex 2-19
19	Cost Volume Profit Analysis	Chapter 3
24	Lab/Assignments: 3-24, 3-39, 3-50	Ex 3-20
25	Job Costing	Chapter 4
26	Lab/Assignments: 4-27, 4-35, 4-46	Ex 4 - 30
October 1	Activity Based Costing and Management	Chapter 5
3	Lab/Assignments: 5-18, 5-22	Ex 5 - 19
8	Master Budget and Responsibility Accounting	Chapter 6
10	Review for Midterm	
15	Review for Midterm	Ch 1, 2, 3, 4, 5
17	Midterm	
22	Master Budget and Responsibility Accounting.....Continued	Chapter 6
24	Lab/Assignments: 6-18,19, 22,	Ex 6 - 17
29	Flexible Budgets, Variances, and Management Control 1	Chapter 7
31	Lab/Assignments: 6-18,19, 22, 7-17, 7-18, 7-20	Ex 7 - 19
November 5	Quantitative Analysis of Cost Functions	Chapter 10
7	Lab/Assignments: 10-20, 10-24, 10-28	Ex 10-29
12	Period Cost Application	Chapter 14
14	Lab/Assignments: 14-20, 14-23, 14-32, 14-33	Ex 14-28
19	Cost Allocation: Joint Products and Byproducts	Chapter 15
21	Lab/Assignments: 15-18, 15-20, 15-22, 15-25	Ex 15-39
26	Process Costing	Chapter 17
28	Lab/Assignments: 17-13, 17-19, 20, 21, 22, 23	Ex 17-42
December 3	Final Review	Ch 1, 2, 3, 4, 5, 6
5	Final Review	Ch 7, 10, 14, 15, 17
**Subject to change due to unforeseen circumstances		

NOTES:

- This course outline may be modified to facilitate unforeseen time constraints.
- Date and time allotted to each topic is subject to change.

ASSIGNMENT GUIDELINES

Assignments are due by the **BEGINNING** of the class on the date specified, unless arrangements have been made prior to that assignment's due date.

Fifteen (15) marks will be deducted for each day, or part thereof, that an assignment is late. Assignments will not be accepted more than three (3) days late, and a mark of zero will be given for that assignment. All assignments **MUST** be typed. MS-Excel is the preferred format. Assignments can be submitted electronically or in hard copy.

All assignments must have a title page that clearly indicates:

- Your name,
- The class and section identifiers, and
- The assignment number and / or the due date.

Your name should appear **ONLY** on the title page; do **NOT** include it on every page.

Begin each Case or Problem on a new page.

Wherever appropriate, show your work. Marks will be given for the process, not for just the answer. It is important to show **ALL** your calculations.

Format and presentation count.

ENGLISH, GRAMMAR AND NEATNESS ALWAYS COUNT!

It is understood that some students may work together on their assignments. This is an acceptable practice as long as all students are doing their own work. It is **NOT** acceptable for two or more students to hand-in assignments that do not represent individual work. A mark of zero will be given for all such assignments.

More specifically, a mark of zero will be given, without exception, for any two or more assignments that are:

- Both printed from the same computer file
- Word for word identical over 1 or more sentences
- Basically identical except for one or two words per sentence

Authorization

This course outline has been reviewed and approved by the Program Chair.

Henry Dimingu, Instructor

Gina Langager, Chair

Date Authorized

Guy Harmer, Dean

Date Authorized

Signed copies to be delivered to:

Instructor
Registrar's Office