

### **BUS 233E – Management Accounting 1**

*3 Credits, 16 weeks, 3 hours*

Students are provided with 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**

Dr. Dwayne Hart, DM, MBA, CGA  
Office Room: CC251 (Executive offices)  
Phone: 780-791-4860  
[dwayne.hart@keyano.ca](mailto:dwayne.hart@keyano.ca)

**Note: all emails sent to Instructor should have the “Subject Line” as “BUS233E”**

### **Office hours**

Monday: 5:00pm – 6:00pm  
Thursday 3:00pm – 4:00pm  
Or by appointment

### **Hours of Instruction**

Monday 6:30 – 9:30 p.m. Room 224

### **Required Resources**

**Cost Accounting: A Managerial Emphasis**; 6<sup>th</sup> Edition; Horngren, Foster, Datar, and Gowing; Pearson Canada Inc.; Toronto

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

**Note: these are the only calculators acceptable for use in the exams. Formula Sheets will be allowed in midterms and the final exam. The formula sheet will be 8.5 x 11 inch sheet of paper double-sided.**

### **Other Resources**

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

**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 .....	25%
In-term One Examination .....	20%
In-term Two Examination .....	20%
Final Examination .....	35%
Total .....	<u>100%</u>

*Formula Sheets will be allowed in the exam. One 8.5 x 11 inch sheet of paper double-sided.*

*Exams will be based on class readings, homework assignments, PowerPoints, and questions from the text highlighted in the PowerPoints.*

*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 (before class)	Homework Assignments (due at beginning of class)	Homework Mark Value
September 8	Chapter 1 and Chapter 2	Ch 1 & 2		
15	Chapter 3	Ch 3	1-17, 1-27, 2-17, 2-19, 2-35, 2-37	Ch 1&2 = 3%
22	Chapter 4	Ch 4	3-11, 3-13, 3-15, 3-25, 3-35, 3-43, 3-49	Ch 3 = 3%
29	Chapter 5	Ch 5	4-21, 4-29, 4-35, 4-41, 4-43, 4-47	Ch 4 = 3%
October 6	<b>1st In-term Exam (Ch 1-4 and Exam is 75 minutes)</b> & Chapter 6	Ch 6		
20	Chapter 6 & 7	Ch 7		Ch 5 = 3% & Ch 6 = 3%
27	Chapter 7	Ch 7		Ch 7 = 3%
November 3	<b>2nd In-term Exam (Ch 5-7 and exam is 75 minutes)</b> and Chapter 14			
10	Chapter 14 & 15	Ch 14 & 15		Ch 14 = 3%
17	Chapter 15 & 17	Ch 15		Ch 15 = 2%
24	Final Review & Chapter 17 & 10			
December 1	Chapter 17 & 10	Ch 17 & 10		Ch 17 = 1% & Ch 10 = 1%

**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**

Each homework assignment will take you 4-6 hours to complete. Plan your schedule accordingly. 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.

Homework assignments will be graded as follows: 1% for attempting all homework questions (2% on chapters that are allocated 3% mark value). An attempt is defined as work that would lead to an answer being given for each question. The answer would be at least 70% of what was required to achieve an answer. If there are five homework questions and only 3 are attempted, then the student would earn .6% of the mark. 1% will also be given for a question that the instructor will pick to mark for accuracy. If the student has not attempted the question, a mark of 0% will be given. The instructor will only pick one random question out of the homework assignment and mark the same question for the entire class. Partial marks will be given if the concept of solving is correct.

Assignments will not be accepted late, and a mark of zero will be given for that assignment. All assignments should 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

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**Authorization**

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

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Dwayne Hart, Instructor

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Gina Langager, Chair

Date Authorized

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Guy Harmer, Dean

Date Authorized

**Signed copies to be delivered to:**

Instructor  
Registrar's Office