

BUS 233E – Management Accounting I

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.

Prerequisites: BUS 111 and BUS 131

Instructor

Greg Chandler
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Office Hours

Monday 11:00 – 11:50am
Tuesday 4:00 – 4:50pm
Wednesday 12:00 – 12:50pm; 5 – 5:50pm
Thursday 5:00 – 5:50pm

Hours of Instruction

Wednesday 6:30 – 9:30pm

Required Resources

Cost Accounting: A Managerial Emphasis; Charles T. Horngren, Srikant M. Datar, Madhav V. Rajan, Louis Beaubien and Chris Graham; Seventh Canadian Edition; Pearson Canada Inc.; Toronto; 2010; ISBN 9780133138443

Access to Pearson MyAccountingLab

Recommended calculator: Texas Instruments BAII Plus

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

Quizzes	15%
Assignments	20%
Midterm Exam	30%
Final Exam	<u>35%</u>
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-	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
September 2	The Accountant's Vital Role in Decision Making	Chapter 1
September 9	An Introduction to Cost Terms & Purposes	Chapter 2
September 16	Cost-Volume-Profit Analysis	Chapter 3
September 23	Job Costing	Chapter 4
September 30	Activity-Based Costing and Management	Chapter 5
October 7	Midterm Exam Review	
October 14	Midterm Exam	
October 21	Period Cost Application	Chapter 14
October 28	Cost Allocation: Joint Products & Byproducts	Chapter 15
November 4	Revenue & Customer Profitability Analysis	Chapter 16
November 11	Remembrance Day	
November 18	Process Costing	Chapter 17
November 25	Spoilage, Rework & Scrap	Chapter 18
December 2	Final Exam Review	

Please Note:

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

Performance Requirements**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.

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 2015-2016 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.

Specialized Supports**Counselling and Disability Services**

Counselling Services provides a wide range of specialized counselling services to prospective and registered students, including personal, career and academic counselling.

SKILL Centre

The SKILL Centre is a learning space in the Clearwater Campus at Keyano College where students can gather to share ideas, collaborate on projects and get new perspectives on learning from our tutorial staff.

The SKILL Centre, through a variety of delivery methods, provides assistance in skill development to Keyano students. Assistance is provided by instructors, staff and student tutors. Individuals wishing to improve their mathematics, writing, grammar, study, or other skills, can take advantage of this unique service.

Authorization

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

Greg Chandler, Instructor

Gina Jackson, Chair

Date Authorized

Guy Harmer, Dean

Date Authorized