

**BUS 234E – Management Accounting II**

*3 credits, 3 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**

Greg Chandler  
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**Office Hours**

Monday 5:30 – 6:20pm  
Wednesday 9:00 – 9:50am; 5:30 – 6:20pm  
Thursday 10:00 – 10:50am  
Friday 9:00 – 9:50am

**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.; ISBN 9780133138443

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
<b>Progression</b>	C-	1.7	60 – 63.9
Poor	D+	1.3	57 – 59.9
<b>Minimum Pass</b>	D	1.0	50 – 56.9
Failure	F	0.0	< 50

**Proposed Schedule of Topics**

Date	Topic	Required Reading
Jan 10	Master Budget and Responsibility Accounting	Chapter 6
Jan 17	Flexible Budgets, Variances & Management Control: I	Chapter 7
Jan 24	Flexible Budgets, Variances & Management Control: II	Chapter 8
Jan 31	Income Effects of Denominator Level on Inventory Valuation	Chapter 9
Feb 7	Decision Making and Relevant Information	Chapter 11
Feb 14	Midterm Exam Review	Chapters 6 - 9,11
Feb 19 – 23	Reading Week	
Feb 28	Midterm Exam	Chapters 6 - 9,11
Mar 7	Pricing Decision: Profitability and Cost Management	Chapter 12
Mar 14	Inventory Cost Management Strategies	Chapter 19
Mar 21	Capital Budgeting: Methods of Investment Analysis	Chapter 20
Mar 28	Transfer Pricing & Multinational Management Control Systems	Chapter 21
Apr 4	Multinational Performance Measurement and Compensation	Chapter 22
Apr 11	Final Exam Review	
Apr 16 – 20	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](http://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**

### **Counselling and Accessibility 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.