

**SCHOOL OF BUSINESS**  
**Course Outline**

<b>COURSE NAME:</b>	Advanced Management Accounting	<b>COURSE NO.:</b>	BFIN 431
<b>TERM:</b>	Fall 2015	<b>COURSE CREDITS:</b>	3
<b>INSTRUCTOR:</b>		<b>E-MAIL:</b>	
<b>OFFICE:</b>		<b>PHONE (LOCAL):</b>	

**COURSE PREREQUISITES:** 84 credits of 100 level or higher coursework including BFIN 342, ENGL 100, and CMNS 220 or CMNS 152

**REQUIRED TEXT:** Horngren, Datar, Foster, Rajan, Ittner, Gowing & Janz (2013), *Cost Accounting, A Managerial Emphasis, 6th Canadian Edition*, Pearson Canada

**OTHER RESOURCES:** *BFIN 341-Supplemental Course Materials (purchase from Bookstore)*  
*Assigned Readings* as posted on Instructor's web site or as distributed during the term

Computer with word processing (Word/Word Perfect) and spreadsheet software (Excel), Internet Access

**COURSE FORMAT:** Instructional hours: 6 hour classes on predetermined Saturday schedule  
Online activities 4 hours plus weekly 4<sup>th</sup> hour activities

***Students should access Moodle and university email at least 3x per week***

**RELATIONSHIP TO OTHER COURSES:** In this course you will draw upon **all** of your previous business and management courses. You will apply your knowledge of financial accounting and cost accounting theories and terminology learned in previous accounting courses. You will use quantitative skills acquired in your quantitative methods. You will use business communications skills to inform, persuade and influence decision making. You will draw on your knowledge and experience in group and team dynamics to select and use appropriate leadership and team building skills to determine and implement decisions.

**COURSE OUTCOMES:**

***General Outcomes:*** This course covers the use of cost accounting information to support decision making and specifically focuses on performance evaluation and control systems consistent with the current realities of the business environment. Case analysis is a large component of this course. Students may be expected to meet with the instructor outside of regular class time. In addition, it is expected that certain topic areas will be researched by students outside of the normal class structure.

**Specific Student Outcomes:**

Upon successful completion of this course, students will be able to demonstrate competence in the following abilities and skills:

Ability	Learning Outcome	Levels*
<b>Analysis and Decision Making</b>	A1. Understand the nature of management control systems.	4 ⇔ 5
	A2. Use quantitative techniques for decision making under certainty and under uncertainty.	3 ⇔ 5
	A3. Determine and utilize relevant costing in analyzing resource allocation decisions.	3 ⇔ 5
	A4. Evaluates sources and drivers of revenue growth.	2 ⇔ 4
	A5. Understand the impact of capacity constraints on resource allocation decisions.	2 ⇔ 5
	A6. Understand and utilize effective budgeting techniques for profit, non-profit, government and service sectors.	1 ⇔ 4
	A7. Design and implement appropriate performance measurement systems for profit, non-profit, government and service sectors.	1 ⇔ 5
	A8. Use management control systems for performance evaluation and reward including the use of non-financial measures.	4 ⇔ 5
	A9. Analyze and evaluate the role of the board in an entity's strategy.	1 ⇔ 4
	A10. Select and apply appropriate decision analysis tools from this course as well as previous courses to solve corporate issues.	1 ⇔ 5
<b>Communication</b>	C1. Use financial statements and financial models in order to make financial decisions.	4 ⇔ 5/6
	C2. Use appropriate business communications formats (memos, short formal reports, formal reports) to present research, analysis and findings.	4 ⇔ 5/6
	C3. Use appropriate computer tools (word processing, spreadsheets) to summarize and present financial information.	4 ⇔ 5/6
	C4. Research and interpret financial models, topics and current events.	4 ⇔ 5/6
	C5. Present key findings to a group.	4 ⇔ 5/6
	C6. Communicate effectively within a group.	4 ⇔ 5/6
<b>Social Interaction</b>	S1. Work effectively within a group to assess and report on business decisions.	4 ⇔ 5/6
	S2. Use a collaborative approach to problem solving and analysis in classroom activities.	4 ⇔ 5/6
	S3. Work effectively within small teams to research and report on financial topics.	4 ⇔ 5/6
<b>Citizenship, Sustainability and Global Perspective</b>	G1. Understand the impact of global competition on business decision making.	1 ⇔ 4
	G2. Understand the role of ethics in business decision making.	3 ⇔ 5
	G3. Understand corporate social responsibility and its impact on business decisions.	2 ⇔ 5
	G4. Understand and apply appropriate transfer pricing methods in international markets.	3 ⇔ 5
	G5. Evaluate the impact of culture on the design and implementation of performance measurement systems.	1 ⇔ 4
	G6. Understand sustainability and sustainability measures.	1 ⇔ 5
	G7. Integrate social and global perspectives into business analysis and decision-making.	2 ⇔ 5

**EVALUATION PROFILE:**

Assessment	% of Final Grade	Individual/ Group	CAPabilities Assessed			
			Communications	Analysis & Decision Making	Social Interaction	Citizenship, Sustainability and Global Perspective
Technical Exam (mid-course)	25.0%	I	C1 – C2	A1 – A9	None	G2-G3
Individual Case Studies	15.0%	I	C1 – C4	Various	None	Various
Group Case Studies	20.0%	I	C1 – C6	Various	None	Various
Final Case	30.0%	I	C1 – C2	Various	None	Various
Assessments	<u>10.0%</u>	I, G	All	All, Various	None, S1	Various
<b>Total</b>	<b>100%</b>					

**COURSE CONTENT:**

*Schedules/Dates: Schedules shown here may change and the exact dates and times for the exams and the quizzes will be announced in class and/or on Moodle.*

Date	Topic
<b>Class # 1</b> 9am to 4pm	Intro to Course: Outline, Objectives <b>Assigned Review: Relevant Costing (Chapter 11)</b> <b>Assigned Review: Pricing Theories and Strategies (Chapter 12)</b> <b>Assigned Review: CVP Analysis Under Certainty (Chapter 3)</b> <b>Assigned Review: Performance Measurement (Chapter 24)</b> Cost Volume Profit Analysis under Uncertainty (Ch 3) Variance Investigation Decision & Simulation Techniques (Decision Analysis Ch 3) Expected Value of Perfect Information (Readings) Balanced Scorecard (Chapter 13 & Assigned Readings) Constraint Problems - Multiple Constraints (Ch 11)
<b>Class # 2</b> 9am to 4pm	<b>Balanced Scorecard Presentations</b> Constraint Problems - Multiple Constraints (Ch 11) Cost Management-Quality and Time and the Theory of Constraints (Ch 19) Sources & Drivers of Revenue Growth (Ch 19) Case Analysis Techniques
<b>Class # 3</b> 9am to 4pm	<b>Examination (am)</b> <b>Group Case #1 (in class, pm)</b> <b>Group Case #2 Assigned – due _____</b>

<b>Class # 4</b> (4 hours online)	<b>Assigned Review: Capital Budgeting (Chapters 21 &amp; 22)</b> <b>Assigned Review: Transfer Pricing (Chapter 23)</b> Ethics in Decision Making, Sustainability (Readings) Agency Theory-Goal Congruence, Risk, Effort & Reward (Readings) Budgeting for Service Sectors and Non Profits (Assigned Readings) Performance Evaluation in Service Sectors & Non Profits (Readings) Board's Role & Evaluation (Readings) Corporate Social Responsibility (Readings)
<b>Class # 5</b> 9am to 4pm	<b>Group Case #2 Feedback</b> <b>Group Case #3 (in class) - due _____</b> <b>Individual Case #1 Assigned – due _____</b>
<b>Class # 6</b> 9am to 4pm	<b>Group Case #3 Feedback</b> <b>Individual Case #1 Work</b>
<b>Class # 7</b> 9am to 4pm	<b>Individual Case #2 (In Class) due electronically during class.</b> <b>This case will be written in the morning and taken up after lunch.</b>
<b>Class # 8</b> 9am to 4pm	<b>Final Case</b>

#### UNIVERSITY POLICIES:

Capilano University has policies on Academic Appeals (including appeal of final grade), Student Conduct, Cheating and Plagiarism, Academic Probation and other educational issues. These and other policies are available on the University website.

<b>Grading Profile:</b>	A+	90-100	B+	77-79	C+	67-69	D	50-59
	A	85-89	B	73-76	C	63-66	F	49 and below
	A-	80-84	B-	70-72	C-	60-62		

**Emergency procedures:** In the event of an emergency, students must follow the emergency procedures posted in the classrooms.

In addition to the policies of the university, the School of Business has the following policies governing the management of our classes and curriculum.

#### SCHOOL OF BUSINESS POLICIES:

**Attendance:** Regular attendance and punctuality are both essential and expected due to the nature and format of the course materials.

**Professional Behaviour:** Students must demonstrate a professional attitude and behaviour toward work, fellow students and their instructors. Each student should demonstrate reliability, respect for and co-operation with colleagues. A willingness to work calmly and courteously under difficult conditions as well as a determination to achieve first-class work while meeting deadlines is necessary in the Business Faculty. Students should have respect for equipment and systems. Students should display a constructive response to criticism.

**English Usage:** All assignments are marked for correct English usage, proofreading and formatting.

**Missed Exams and Quizzes:** Missed exams or quizzes will receive a grade of "0" unless PRIOR arrangements (wherever possible) are made with the instructor. Permission to make up an exam will only be given in extraordinary situations such as illness of the student or the death of a

close family member. A doctor's certificate, or other proof supporting the reason for the absence, will be required. For further information, refer the "Examination & Pivotal Presentation Exemption Policy".

**Examination  
and Pivotal  
Presentation  
Exemption  
Policy**

All students are required to appear and write their scheduled mid-term and final examinations, and to produce, by the assigned date, all pivotal presentations, individual and/or group, unless they meet one of the following criteria:

**"Medical Exemption"** will be considered, if:

Within the ten calendar days prior to a mid-term or final examination, or within ten days of a pivotal presentation, a student falls ill or is injured.

**"Falling ill"** is defined as being formally advised by a physician of the need to isolate oneself for the purpose of preventing communication of disease or infection to others; being advised by a physician of compromised immunity that requires isolating oneself from contact with others to prevent communication of disease or infection to themselves, or; being in a physical state of health which so compromises a student's ability to function, physically or cogitatively, during the ten days prior to the examination or presentation date.

**"Injury"**, for the purpose of Exemption, is defined as sudden, unanticipated physical harm that renders the applicant physically incapable of attending campus or, in such physical distress that the student is specifically advised by their physician to abstain from appearing at their examination or presentation. Students who are prescribed medication(s) to treat their injury and who believe that the medication(s) may be impairing their ability to successfully prepare for or write their examination or presentation may provide written evidence of their concerns as verified by their physician.

**"Catastrophic Personal Loss Exemption"** will be considered, if:

Events occur in the student's life that are of such scope as to sufficiently distract a student from the examination or presentation preparation period, or from appearing at or adequately focusing on, the scheduled examination or presentation itself. This could include; loss of housing due to eviction, flood or fire; or death of an immediate family member \* (defined as a sibling, parent or grandparent, child, partner or spouse, parent or step-parent, aunt, uncle, niece, or nephew and first cousins.) Immediate family member does not include general acquaintances. Circumstances that may qualify as a personal loss could also include an immediate family member being diagnosed with a significantly life-altering or life-threatening illness or injury.

In all of the above scenarios, a physician's letter or other specifically requested documentation must be provided to satisfy the Instructor as to the validity of the claim, and must be provided within ten calendar days prior to the date of the exam or presentation. If an instructor agrees with the request for Exemption, the request for must be presented by the instructor to their Unit Convenor for consideration and his/her approval. No request for Exemption will be considered approved by virtue of submission, and will remain as merely "under consideration" until approved or rejected by the Unit Convenor. A student applying for an exemption for a specific section which is instructed by the Unit Convenor will have their application reviewed by the Vice-Chair or Chair of the School of Business.

Any student who applies for and receives an Exemption will be assigned a Future Examination or Presentation Date: this date is non-negotiable. Failure to appear on/at the single date and time assigned by the instructor will result in an automatic "0" grade

for that exam or assignment. This “0” grade may not be appealed or contested, and will not be changed.

**Copyright Policy:**

Students are expected to familiarize themselves with and abide by the University’s Copyright Policy. The University’s Copyright Policy is published in the University website.

**Cheating and Plagiarism:**

Cheating is an act of deceit, fraud, distortion of the truth, or improper use of another person’s effort to obtain an academic advantage. Cheating includes permitting another person to use one’s work as their own. Plagiarism is the presentation of another person’s work or ideas as if they were one’s own. Plagiarism is both dishonest and a rejection of the principles of scholarship. Information about how to avoid plagiarism by proper documentation of sources is available in the Writing Centre and is published on the University website in the University Policies page.

**Penalties for Cheating and Plagiarism:**

A grade of ‘0’ for an examination, quiz or assignment or ‘F’ for the course may be assigned if cheating or plagiarism has taken place. First incidents deemed by the instructor to be particularly serious or second or subsequent incidents of cheating and plagiarism will be dealt with under the provisions of the University Policy on Cheating and Plagiarism (see the University website). All students should familiarize themselves with the University Policy on Cheating and Plagiarism as such behaviour can result in suspension from the University.

**Incomplete Grades:**

Incomplete grades will not be given unless special arrangements have been made with the instructor prior to the date set by University Administration.

**COURSE LEVEL POLICIES:**

In addition to Capilano University and the School of Business policies, the following policies govern the management of this course and its curriculum.

**Assessments:**

Late out of class assessments are not accepted in this course under any circumstances (including exceptional situations). In class assessments must be completed at scheduled times. With appropriate documentation (see below), and at the discretion of the instructor, alternate work may be assigned or marks averaged over similar work completed.

**Exams:**

At the discretion of the instructor, any student who misses a progress exam may be required to write an *alternate comprehensive final exam in lieu of a progress exam*. If a progress exam is rescheduled, the time and date of any rescheduled exam will be at the discretion of the instructor and students are expected to make themselves available (including rearranging work if necessary) to accommodate the rescheduled exam. Refer also the Examination and Pivotal Presentation Exemption Policy.

**Required Documentation:**

Refer also to the School of Business policy. In the case of illness, students must submit appropriate medical documentation. ***This documentation must clearly identify the period of absence and contact information for the medical practitioner.*** Students are expected to complete the missed work *promptly upon return to classes*.

**Programmable  
Tools:**

**Classes:** Laptops should not be used within the class unless related to a specific activity as indicated by the instructor. **Photos and recordings may not be taken within the classroom.**

**Exams:** No personal electronic devices *of any kind* may be used during an examination unless the approval of the instructor has been sought and received prior to the examination. During an examination all cell phones, pagers or other electronic devices that may disturb other students must be turned off and **removed** from the desk-they are not to be used as timing devices. **The use of alphanumeric or programmable calculators during quizzes and exams is prohibited.** Students should use nonprogrammable or approved financial calculators only. The BA II Plus calculator is recommended.