

## SCHOOL OF BUSINESS

### Course Outline

<b>COURSE NAME:</b> <b>Managerial Accounting</b>	<b>COURSE NO.:</b> <b>BFIN 244</b>
<b>TERM:</b> Fall 2017	<b>COURSE CREDITS:</b> <b>3</b>
<b>INSTRUCTOR:</b>	<b>E-MAIL:</b>
<b>OFFICE:</b>	<b>PHONE (LOCAL):</b>

**COURSE**

**PREREQUISITES:** BFIN 141 or BTEC 217

**NOTES:** BFIN 244 is an approved Quantitative/Analytical course for baccalaureate degrees.

Students who receive credit for BFIN 341 cannot receive credit for BFIN 244 towards a degree, diploma or certificate credential in Business Administration.

**REQUIRED TEXT:** Brewer, Garrison, Noreen, Kalagnanam, Vaidyanathan. (2014). *Introduction to Managerial Accounting*. 4<sup>th</sup> Canadian Edition. McGraw-Hill Ryerson

**OTHER RESOURCES:** CONNECT access code card for course text (includes full E-textbook), included with new textbooks or may be purchased separately.

Non-programmable calculator is required.  
(Recommended: Texas Instruments BAII Plus).

**COURSE FORMAT:** 1 x 3 instructional hours plus 1 hour of supplemental activities /week x 15 weeks (including exams)

Fourth-hour activities: Online

**COURSE OUTCOMES:**

**General Outcomes:** To familiarize the student with a broad range of applied accounting concepts and procedures in managerial decision making.

**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*
Communications	C1. Utilize cost terms in the description of economic business activity	1 ⇔ 4
	C2. Understand the impact of accounting systems on control & decentralization	1 ⇔ 4
	C3. Understand the role of alternate costing systems	1 ⇔ 4
Analysis and Decision Making	A1. Identify cost behaviour patterns and integrate that knowledge into decision making	1⇔5
	A2. Apply Cost-Volume-Profit analysis to product decisions	1 ⇔ 5
	A3. Design a job costing system	1 ⇔ 4
	A4. Use activity based costing to allocate overhead	1 ⇔ 4
	A5. Develop a master budget to aid in profit planning	1 ⇔ 4
	A6. Develop a flexible budget performance report	1 ⇔ 4
	A7. Evaluate financial performance of various business units	1 ⇔ 5
	A8. Use relevant costs to make business decisions	1 ⇔ 5
Social Interaction	S1. Use a collaborative approach to problem-solving and situation analysis in class activities.	3 ⇔ 4
	S2. Use a team approach to solving problems in class activities.	3 ⇔ 4
	G1. Understand the dimensions of social impact on business situations	1 ⇔ 2

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Citizenship, Sustainability and Global Perspective	G2.Integrate social and global perspectives into situation analysis and decision making	1 ⇨ 4
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\*See Faculty of Business – Our Commitment to Assessment and Constructive Feedback for description of the six “Levels” of comprehension.

**COURSE CONTENT:**

Week	Topic	Readings	Assessment
1	Introduction to Managerial Accounting Cost Concepts	Ch. 1 & Appendix A Ch. 2	
2	Cost Concepts Cost Behaviour: Analysis and Use	Ch. 3	Assign. 1 – Ch. 2
3	Cost-Volume-Profit Analysis	Ch. 8	Quiz 1 – Ch. 3
4	Cost-Volume-Profit Analysis	Ch. 8	Assign. 2 – Ch. 8
5	<b>Term Test #1</b>	<b>Ch. 1, 2, 3 &amp; 8</b>	25%
6	System Design: Job-Order Costing	Ch. 4	
7	Activity-Based Costing and the Costs of Quality Master Budgets	Ch. 6	Quiz 2 – Ch. 4
8	Budgeting	Ch. 7	In-Class Excel Budget Assignment
9	<b>Term Test #2</b>	Ch. 4, 6 & 7	
10	Standard Costs and Variance Analysis	Ch. 11	
11	Relevant Costs: The Key to Decision Making	Ch. 9	Assign. 3 – Ch.11
12	Relevant Costs: The Key to Decision Making	Ch. 9	Quiz 3 – Ch. 9
13	Organizational Structure and Performance Measurement	Ch. 12	Assign. 4 – Ch. 12
14-15	<b>COMPREHENSIVE FINAL EXAM (35%)</b> Chapters 1-4, 6-9, 11 & 12		

\*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.

**EVALUATION PROFILE:**

Assessment	% of Final Grade	Individual/ Group	CAPabilities Assessed			
			Communications	Analysis & Decision Making	Social Interaction	Citizenship, Sustainability and Global Perspective
Master Budget Project	3%	G	C1-C3	A1-A9	S1-S2	G1-G2
Assignments and quizzes	12%	I & G	C1-C3	A1-A9	S1-S2	G1-G2
Term Test 1	25%	I	C1-C3	A1-A9	N/A	G1-G2
Term Test 2	25%	I	C1-C3	A1-A9	N/A	G1-G2

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Comprehensive Final Exam	35%	I	C1-C3	A1-A9	N/A	G1-G2
<b>Total</b>	<b>100%</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.

#### **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 arrangements 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, may be required. For further information, refer the "Examination & Pivotal Presentation Exemption Policy".

**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, Faculty of Business, and the Capilano School of Business policies, the following policies govern the management of this class and its curriculum.

**Assignments:** Homework assignments are due at the ***start of class*** on the due date unless otherwise advised by your instructor. Late assignments will only be accepted if approval for a late submission date has been given by the instructor.

**Programmable Tools:** Please note the use of programmable items such as calculators, dictionaries etc. is forbidden during tests, quizzes, and exams. Cell phones are not to be brought to any test, quiz, or exam.