

Course ID:	Course Title:	Winter 2023
ACC 210	Managerial Accounting	Prerequisite: ACC 200
		Credits: 3

Class Information		Instructor Information		Important Dates	
Delivery:	In-class	Instructor:	Jason Tang, PhD, CPA, CMA	First Day of Class:	January 10, 2023
Day(s):	Tue/Thu	Email:	jason.tang@ambrose.edu	Last Day to Add/Drop:	January 22, 2023
Time:	4:00pm – 5:15pm	Office Hours:	By appointment	Last Day to Withdraw:	March 31, 2023
Room:	A2133			Last Day to Apply for Coursework Extension:	April 3, 2023
Lab/Tutorial:	N/A			Last Day of Class:	April 13, 2023
Final Exam:	April 22, 2023				

Important Dates and Information

For a list of all important dates and information regarding participating in classes at Ambrose University, please refer to the Academic Calendar at <https://ambrose.edu/academic-calendar>.

Course Description

Based on the concepts learned in ACC 200, this course explores the applications of accounting including information in the management context. Topics include: management planning and control, inventory and cost flow analysis, job order costing, standard costs and variance analysis, budgeting, break-even analysis, relevant costs and decision-making.

Textbooks

Managerial Accounting (including CONNECT access code). Garrison, Libby, & Webb. 2021. 12th Canadian Edition. McGraw-Hill

Connect course website: <https://connect.mheducation.com/class/j-tang-winter-2023>

Expected Learning Outcomes

Managerial accounting is concerned with providing information that will assist internal decision-makers in running the organization effectively and efficiently. This includes both financial and non-financial information.

By the end of this course, you will understand and apply the following:

- Key terms and concepts in managerial accounting;
- The analysis of cost behaviour and the use of cost behaviour patterns to predict future costs;
- The design and use of various inventory costing systems, including job-order, process, ABC and variable costing;
- The design and use of budgets plan and control the organization, including standard costing and variance analysis;
- The design and use of reports to evaluate management performance in a variety of settings;
- The evaluation of decisions using relevant costing techniques; and
- The analysis of financial statements.

Requirements

The course is composed of two main activities: content assimilation and content application. Students will be expected to assimilate course content through textbook and the lectures. Students will be expected to participate in class problem-solving exercises in which course content is applied to simulated situations/problems. Students will demonstrate their understanding of the content and application by completing assignments via the Connect website and comprehensive exams on the course materials.

Mark Allocation

- 40% Final Examination (TBD, as scheduled by the Registrar).
- 20% Mid-term Examination 1 (Thursday, February 16, 2023, in-class).
- 20% Mid-term Examination 2 (Thursday, March 23, 2023, in-class).
- 20% Connect Assignments (3 assignment sets, see below for details). NO EXTENSIONS ALLOWED.

Assessments

Examinations

The mid-term and final examinations are closed-book assessments and may consist of a mix of multiple-choice questions, numerical problems, and questions requiring short written responses. The final examination is cumulative, but more emphasis will be placed on material covered subsequent to mid-term examination 2.

Mid-term Examination 1	Thursday, February 16, 2023, in-class.	Chapters 1, 2, 3, 4, & 5
Mid-term Examination 2	Thursday, March 23, 2023, in-class.	Chapters 6, 7, 8, & 9
Final Examination	TBD, as scheduled by the Registrar.	Cumulative

Connect Assignments

Connect assignments are composed of problems to be completed individually. The Connect assignments provide students with additional practice in applying concepts learned during the course. Instructions for registering for Connect are posted on the Moodle site. The Connect assignments are grouped into (3) assignment sets.

Connect Assignment Set 1	Due: Wednesday, February 15, 2023 11:59pm	Chapters 1, 2, 3, 4, & 5
Connect Assignment Set 2	Due: Wednesday, March 22, 2023 11:59pm	Chapters 6, 7, 8, & 9
Connect Assignment Set 3	Due: Friday, April 14, 2023 11:59pm	Chapter 10, 11, 12, & 14

EXTENSIONS WILL NOT BE GRANTED UNDER ANY CIRCUMSTANCES.

Course Schedule*

			Topic	Required Reading
1	Tue	January 10, 2023	Managerial Accounting and the Business Environment	Chapter 1
2	Thu	January 12, 2023	Cost Terms, Concepts, and Classifications	Chapter 2
3	Tue	January 17, 2023	Cost Behaviour: Analysis and Use	Chapter 3
4	Thu	January 19, 2023	Cost-Volume-Profit Relationships	Chapter 4
5	Tue	January 24, 2023	Cost-Volume-Profit Relationships	Chapter 4
	Thu	January 26, 2023	Program Day - No Class	
6	Tue	January 31, 2023	Systems Design: Job-Order Costing	Chapter 5
7	Thu	February 2, 2023	Systems Design: Job-Order Costing	Chapter 5
8	Tue	February 7, 2023	Systems Design: Process Costing	Chapter 6
9	Thu	February 9, 2023	Systems Design: Process Costing	Chapter 6
10	Tue	February 14, 2023	Activity-based Costing: A Tool to Aid Decision Making	Chapter 7
11	Thu	February 16, 2023	Mid-term 1	Chapters 1, 2, 3, 4, 5
	Tue	February 21, 2023	Reading Week - No Class	
	Thu	February 23, 2023	Reading Week - No Class	
12	Tue	February 28, 2023	Activity-based Costing: A Tool to Aid Decision Making	Chapter 7
13	Thu	March 2, 2023	Variable Costing: A Tool for Management	Chapter 8
14	Tue	March 7, 2023	Variable Costing: A Tool for Management	Chapter 8
15	Thu	March 9, 2023	Budgeting	Chapter 9
16	Tue	March 14, 2023	Budgeting	Chapter 9
17	Thu	March 16, 2023	Standard Costs and Overhead Analysis	Chapter 10
18	Tue	March 21, 2023	Standard Costs and Overhead Analysis	Chapter 10
19	Thu	March 23, 2023	Mid-term 2	Chapters 6, 7, 8, 9
20	Tue	March 28, 2023	Reporting for Control	Chapter 11
21	Thu	March 30, 2023	Reporting for Control	Chapter 11
22	Tue	April 4, 2023	Relevant Costs for Decision Making	Chapter 12
23	Thu	April 6, 2023	Relevant Costs for Decision Making	Chapter 12
24	Tue	April 11, 2023	Financial Statement Analysis	Chapter 14
25	Thu	April 13, 2023	Financial Statement Analysis	Chapter 14

*Tentative (subject to change without notice)

Attendance

Attendance and punctuality are basic requirements for all members of a learning community. As members of the Ambrose learning community, students are expected to comport themselves as professionals. Professional conduct includes arriving on time for class, not leaving while class is in progress, turning off cell phones, participating in class discussions and activities, and respecting the viewpoints of others.

Students are expected to attend every class. More than two unexcused absences will reduce a student's final grade by 0.5% per absence.

Grade Summary

The available letters for course grades are as follows:

Percentage	Grade	Interpretation	Grade Points
95% - 100%	A+	Excellent	4.00
90% - 94%	A		4.00
85% - 89%	A-		3.70
80% - 84%	B+	Good	3.30
76% - 79%	B		3.00
72% - 75%	B-		2.70
68% - 71%	C+	Satisfactory	2.30
64% - 67%	C		2.00
60% - 63%	C-		1.70
55% - 59%	D+	Poor	1.30
50% - 54%	D	Minimal Pass	1.00
0% - 49%	F	Failure	0.00

Universal mathematical rounding is used to determine the percentage for marks falling between two letter grades. Marks greater than 0.5 percentage points of the upper bracket will be rounded down to the lower letter grade and marks equal to or lesser than 0.5 percentage points of the upper bracket will be rounded up to the higher letter grade.

Because of the nature of the Alpha 4.00 system, there can be no uniform University-wide conversion scale. The relationship between raw scores (e.g., percentages) and the resultant letter grade will depend on the nature of the course and the instructor's assessment of the level of each class, compared to similar classes taught previously.

Please note that final grades will be available on student registration system. Printed grade sheets are not mailed out.

Other

Instructor Communication

Students requiring assistance are encouraged to speak to the instructor during class, during office hours, or at a scheduled appointment. Email is commonly used by students to communicate with their instructor. However, it does limit the effectiveness of the communications and may not be the best way for instructors to answer student questions, especially those requiring an explanation of concepts covered in this course or some personal concerns. Therefore, the instructor may request a scheduled office appointment.

Pedagogy

Emphasis is placed on understanding through individual student study and classroom examples. As lecture time in class is limited, not all material that students are expected to understand will be explicitly covered in lectures. Lectures will concentrate on areas considered more challenging or in which the course materials require amplification. In-class examples will be used to demonstrate the application of concepts and allow difficulties encountered by students to be resolved. Thus, classes will be predominantly used to clarify, develop, and expand students' knowledge of the material and its application in the real world.

Ambrose University Important Information:

Communication

All students have received an Ambrose e-mail account upon registration. It is the student's responsibility to check this account regularly as the Ambrose email system will be the professor's instrument for notifying students of important matters (cancelled class sessions, extensions, requested appointments, etc.) between class sessions.

Exam Scheduling

Students who find a conflict in their exam schedule must submit a *Revised Final Exam Time Application* to the Office of the Registrar by the deadline noted in the Academic Calendar. Requests will be considered for the following reasons only: 1) the scheduled final examination slot conflicts with another exam; or 2) the scheduled final examination slot results in three consecutive examination periods. Travel is not considered a valid excuse for re-scheduling or missing a final exam.

Standards of Behaviour in the Classroom Setting

Learning is an active and interactive process, a joint venture between student and instructor and between student and student. Some topics covered within a class may lead to strong reactions and opinions. It is important that Students understand that they are entitled to hold contradictory beliefs and that they should be encouraged to engage with these topics in a critical manner. Committing to this type of "active learning" significantly increases the learning experience for both teacher and student, and reflects the Christian imperative to pursue truth, which lies at the heart of the Ambrose educational experience. However, active discussion of controversial topics will be undertaken with respect and empathy, which are the foundations of civil discourse in the Classroom Setting. Primary responsibility for managing the classroom rests with the instructor. The instructor may direct a student to leave the class if the student engages in any behaviour that disrupts the classroom setting. If necessary, Ambrose security will be contacted to escort the student from class. Please refer to your professor regarding their electronic etiquette expectations.

Academic Integrity

We are committed to fostering personal integrity and will not overlook breaches of integrity such as plagiarism and cheating. Academic dishonesty is taken seriously at Ambrose University as it undermines our academic standards and affects the integrity of each member of our learning community. Any attempt to obtain credit for academic work through fraudulent, deceptive, or dishonest means is academic dishonesty. Plagiarism involves presenting someone else's ideas, words, or work as one's own. Plagiarism is fraud and theft, but plagiarism can also occur by accident when a student fails or forgets to acknowledge to another person's ideas or words. Plagiarism and cheating can result in a failing grade for an assignment, for the course, or immediate dismissal from the university. Students are expected to be familiar with the policies in the current Academic Calendar that deal with plagiarism, cheating, and the penalties and procedures for dealing with these matters. All cases of academic dishonesty are reported to the Academic Dean and become part of the student's permanent record.

Academic Policies

It is the responsibility of all students to become familiar with and adhere to academic policies as stated in the Academic Calendar. The academic calendar can be found at <https://ambrose.edu/academics/academic-calendar>

Privacy

Personal information (information about an individual that may be used to identify that individual) may be required as part of taking this class. Any information collected will only be used and disclosed for the purpose for which the collection was intended. For further information contact the Privacy Compliance Officer at privacy@ambrose.edu.

Coursework Extensions

Should a request for a time extension on coursework exceed the end of the term, a *Coursework Extension Application* must be completed and submitted to the Office of the Registrar. The extension (if granted) will be recorded on the student record. Extensions are granted at the discretion of the instructor and registrar. Normally, Course Extension Applications will be considered only when all of the following conditions are met:

- the quality of prior course work has been satisfactory;
- circumstances beyond your control, such as an extended illness or death of a family member, make it impossible for you to complete the course work on time; and
- you submit *Coursework Extension Application* to the Office of the Registrar on or before the deadline specified in the Academic Schedule.

If granted, time extensions do not excuse you from a final examination where one has been scheduled for the course. A temporary grade of TX will be assigned until a final grade is submitted in accordance with the new deadline. A final grade of F will apply to:

- all course work submitted after the end of the semester unless a coursework extension has been granted; and all course work submitted after the revised due date provided by an approved extension to coursework.

Academic Success and Supports

Accessibility Services

Academic accommodation is provided to Ambrose students with disabilities in accordance with the Alberta Human Rights Act and the Canadian Charter of Rights and Freedoms. Provision of academic accommodation does not lower the academic standards of the university nor remove the need for evaluation and the need to meet essential learning outcomes. Reasonable accommodations are tailored to the individual student, are flexible, and are determined by considering the barriers within the unique environment of a postsecondary institution. It can take time to organize academic accommodations and funding for disability-related services. Students with a disability who wish to have an academic accommodation are encouraged to contact Accessibility Services as early as possible to ensure appropriate planning for any needs that

may include accommodations. Staff can then meet with students to determine areas to facilitate success, and if accommodations are required, ensure those accommodations are put in place by working with faculty.

Note: Students are strongly advised to retain this syllabus for their records.

Ambrose Writing Services

Ambrose Writing services provides academic support in the four foundational literacy skills—listening, speaking, reading, and writing. It also assists students with critical thinking and the research process. Throughout the academic year, students can meet with a writing tutor for personalized support, or they can attend a variety of workshops offered by Academic Success. These services are free to students enrolled at Ambrose University. Academic Success serves all students in all disciplines and at all levels, from history to biology and from theatre to theology. To learn more, please visit <https://ambrose.edu/sas/writing-services>

Ambrose Tutoring Services

Ambrose Tutoring Services provides support in specific disciplinary knowledge, especially in high-demand areas such as chemistry, philosophy, math and statistics, and religious studies. These tutors also coach students in general study skills, including listening and note-taking. During the academic year, Ambrose Tutoring Services offers drop-in tutoring for courses with high demand; for other courses, students can book a one-to-one appointment with a tutor in their discipline. These services are free to students enrolled at Ambrose University. To learn more, please visit <https://ambrose.edu/tutoring>.

Mental Health Support

All of us need a support system. We encourage students to build mental health supports and to reach out when help is needed.

On Campus:

- Counselling Services: ambrose.edu/counselling
- Peer Supportive Listening: One-to-one support in Student Life office. Hours posted at ambrose.edu/wellness.
- For immediate crisis support, there are staff on campus who are trained in Suicide Intervention and Mental Health First Aid. See <https://ambrose.edu/student-life/crisissupport> for a list of staff members.

Off Campus:

- Distress Centre - 403-266-4357
- Sheldon Chumir Health Care Centre - 403-955-6200
- Emergency - 911

Sexual Violence Support

All staff, faculty, and Residence student leaders have received *Sexual Violence Response to Disclosure* training. We will support you and help you find the resources you need. There is a website with on and off campus supports – ambrose.edu/sexual-violence-response-and-awareness.

Off Campus:

- Clinic: Sheldon Chumir Health Centre - 403-955-6200
- Calgary Communities Against Sexual Abuse - 403-237-5888