



## **ACC 300 *Managerial Accounting* (3 credit hours) Winter 2010**

### **Class Schedule:**

Tuesdays & Thursdays 8:15AM – 9:30PM

Class Location: Room A2141

### **Instructor Information:**

David Adams, BBA, MBA, CA, CPA, CMA (Hon.)

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### **Course Description:**

Based on the concepts learned in the Introduction to Financial Accounting course, this course explores the application of accounting 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.

### **Course Objectives:**

By the end of this course students are expected to gain an understanding about:

1. management decision-making
2. accounting for planning and control
3. operational & capital budgeting
4. product costing
5. cost allocation

### **Required Textbook:**

Garrison, R.H., Noreen, E.W., Brewer, P.C., Chelsey, C.G., Carroll, R.F.,  
*Managerial Accounting*, 8<sup>th</sup> Canadian edition, McGraw-Hill Ryerson, 2009.

### **Attendance:**

Students are expected not only to attend class but also to participate in class discussions and in the review of in-class problem material. A portion of the grade for the course is allocated to class participation.

## Course Requirements:

Classes will include lectures, discussion of issues, and review of exercises and problems. Achievement will be enhanced by attending class, studying the lecture notes and textbook, completing recommended exercises and problems, participating in discussions and seeking assistance from the instructor when required.

The mid-term and final exams will be designed to test the conceptual understanding and procedural application of the material covered during the course, and will be patterned after the in-class and assigned exercises and problems. The following is a summary of all evaluation methods and relative weights for the course:

<b>Evaluation Method</b>	<b>Weight</b>	<b>Date</b>	<b>Material/Due Date</b>
Mid-term exam	35%	Thursday, Feb. 25	Chapters 1 – 7
Case – done in Teams	10%	Assigned Mar. 11	Due Apr. 8
Particip./Assignments	20%	Assigned Weekly	TBA
Final exam	35%	TBA	Chapters 8 – 13

## Examinations:

Final examinations are held during a scheduled time at the end of the semester for regular semester classes and are scheduled by the Registrar. Graded final examinations will be available for supervised review at the request of the student.

## Grading Scale:

The available letters for course grades are as follows:

<u>% Grade</u>	<u>Letter Grade</u>	<u>Description</u>
95% to 100%	A+	
90% to 94%	A	Excellent
85% to 89%	A-	
80% to 84%	B+	
76% to 79%	B	Good
72% to 75%	B-	
68% to 71%	C+	
64% to 67%	C	Satisfactory
60% to 63%	C-	
55% to 59%	D+	
50% to 54%	D	Minimal Pass
0% to 49%	F	Failure

## Other Information:

Students, who are unable to write a class test, will have its weighting added to that of the final exam, provided they have a valid reason supported with proper documentation; otherwise, they will receive a mark of zero.

It is the responsibility of all students to become familiar with and adhere to the academic policies as stated in the current Student Handbook and Academic Calendar. In particular, students are to note academic regulation #34 - Academic Dishonesty.

**Laptop Use Policy:**

Because of the distractions caused by web surfing, email, and instant messaging during class time, the use of laptops in class is generally not permitted. If, however, a student wishes to use their laptop for the purpose of taking notes, its use will be permitted provided that a copy of the notes taken during that class are emailed to the professor after the class. Any student using their laptop for purposes of web surfing, email or instant messaging during class will not be permitted to open their laptop in class for the remainder of the semester.

**In-Class and Assigned Problems:**

<b>Chapter</b>	<b>In-Class Problems</b>	<b>Assignment</b>
1	E1-3, P1-6	E1-1, P1-7
2	E2-1, E2-2, P2-21, P2-28	P2-24
3	E3-10, P3-20, P3-23	P3-19, P3-25
4	E4-2, E4-3, P4-21, P4-22	P4-19, P4-20
6	E6-3, E6-6, P6-16, P6-17	E6-10, 6-15
7	E7-10, P7-20, 7-30	P7-18, P7-25
8	E8-9, P8-18, 8-22	P8-14
5	P5-22, P5-25	P5-29
9	P9-16, P9-12, P9-19	P9-23
10	E 10-10, P10-14, P10-26, 10-35	P10-22
10	E10-16, E10-17, P10-23	P10-37
11	P11-20, P11-24, P11-30, 11-23	P11-18, 11-25, 11-11
12	12-10, 12-11, 12-12, 12-20, 12-23	P12-22, P12-26

## Class Schedule

#	Date	Day	Topic	Read
1	5-Jan-10	T	Course Overview & Managerial Accting/Bus. Environ.	Ch 1
2	7-Jan-10	Th	Cost Terms, Concepts, & Classifications	Ch 2
3	12-Jan-10	T	Cost Terms, Concepts, & Classifications	Ch 2
4	14-Jan-10	Th	Job-Order Costing	Ch 3
5	19-Jan-10	T	Job-Order Costing	Ch 3
6	21-Jan-10	Th	Process Costing	Ch 4
7	26-Jan-10	T	Process Costing	Ch 4
8	28-Jan-10	Th	NO CLASS – COMMUNITY DAY	
9	02-Feb-10	T	Cost Behaviour	Ch 6
10	04-Feb-10	Th	Cost-Volume-Profit Relationships	Ch 7
10	9-Feb-10	T	Variable Costing	Ch 8
11	11-Feb-10	Th	Variable Costing	Ch 8
12	16-Feb-10	T	MID-SEMESTER BREAK	
13	18-Feb-10	Th		
14	23-Feb-10	T	Review for Midterm Exam	
15	25-Feb-10	Th	MIDTERM EXAMINATION	Ch 1-7
16	02-Mar-10	T	Activity-Based Costing	Ch 5
17	04-Mar-10	Th	Budgeting	Ch 9
18	9-Mar-10	T	Budgeting	Ch 9
19	11-Mar-10	Th	Standard Costs	Ch 10
20	16-Mar-10	T	Standard Costs & Flexible Budgets	Ch 10, 11
21	18-Mar-10	Th	Standard Costs & Flexible Budgets	Ch 11
22	23-Mar-10	T	Flexible Budgets & Overhead Analysis	Ch 11
23	25-Mar-10	Th	Reporting for Control	Ch 12
24	30-Mar-10	T	Relevant Costs for Decision-Making	Ch 13
25	01-Apr-10	Th	Relevant Costs for Decision-Making	Ch 13
26	6-Apr-10	T	Review for Final Exam	Ch 8 – 13
27	8-Apr-10	Th	Review for Final Exam	
	13-Apr-10	T	FINAL EXAMINATIONS	
	19-Apr-10	M		