



ACC 300 *Managerial Accounting* (3 credit hours) Winter 2011

Class Schedule:

Mondays 6:30 – 9:30PM
Class Location: Room A2133

Instructor Information:

David Adams, BBA, MBA, CA, CPA, CMA (Hon.)
Ambrose Office: Room L2055
Daytime Office Phone: 403-295-2566 ext. 1107
Email Address: dadams@ambrose.edu

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 budgeting & variance analysis
4. product costing
5. cost allocation
6. capital budgeting

Required Textbook:

Garrison, R.H., Noreen, E.W., Brewer, P.C., Chelsey, C.G., Carroll, R.F.,
Managerial Accounting, 8th 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:

Evaluation Method	Weight	Date	Material/Due Date
Mid-term exam	40%	Thursday, Mar. 7	Chapters 1 – 7
Particip./Assignments	20%	Assigned Weekly	TBA
Final exam	40%	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.

Important Dates for Registration, Withdrawal, and Course Auditing

January 21st, 2011, is the last day to enter a course without permission or to withdraw from a course without incurring a financial penalty in terms of tuition refund.

March 18th, 2011, is the last day to voluntarily withdraw from a course or change to audit without academic penalty.

Course withdrawal forms are available from the Registrar. Students who do not follow the proper withdrawal procedures will be recorded as having failed the course.

In-class Use of Electronic Devices

The use of personal electronic devices by students in-class is purely at the discretion of the instructor. The use of music players, earphones, cell phones, PDAs, or any other personal entertainment devices will not be allowed in-class at any time. Typically, laptop or notebook computers may be utilized only for taking notes or reviewing course materials if necessary. However, if laptop use becomes a distraction for other students in the class, or is used for activities that are not class-related (i.e. Internet browsing, playing games, watching videos, emailing, chatting, etc.), the instructor will ask the student to stop using the laptop and put it away, and make a deduction to the student's course participation grade – 20% deduction for first instances; additional 40% deduction and loss of laptop use for the remainder of the semester for any repeat instances.

Audio or video recording of class lectures is strictly prohibited without the prior expressed consent of the instructor.

Important Notes

Students are advised to retain this syllabus for their records. It is the responsibility of all students to become familiar with and adhere to academic policies as stated in the Student Handbook and Academic Calendar. Personal information, that is information about an individual that may be used to identify that individual, may be collected as a requirement 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.

Although extensions to coursework in the semester are at the discretion of the instructor, students may not turn in coursework for evaluation after the last day of the scheduled final examination period unless they have received permission for a "Course Extension" from the Registrar's Office. Requests for course extensions or alternative examination time must be submitted to the Registrar's

Office by the appropriate deadline (as listed in the Academic Calendar <http://www.ambrose.edu/publications/academiccalendar>). Course extensions are only granted for serious issues that arise “due to circumstances beyond the student’s control.”

Academic dishonesty is taken seriously at Ambrose University College 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 give credit 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 Ambrose. Students are expected to be familiar with the policy statements in the current academic calendar and the student handbook 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.

Course changes, including adding or dropping a course, may be made during the Registration Revision period, as outlined in the Calendar of Events. All course changes must be recorded on a Registration form, available from the Office of the Registrar. Due to circumstances such as class size, prerequisites or academic policy, the submission of a Registration form does not guarantee that a course will be added or removed from a student’s registration. Students may change the designation of any class from credit to audit up to the date specified in the Calendar of Events, although students are not entitled to a tuition adjustment or refund after the Registration Revision period.

Withdrawal from courses after the Registration Revision period will not be eligible for tuition refund. Students intending to withdraw from some or all of their courses must submit a completed Registration form to the Registrar’s office. The dates by which students may voluntarily withdraw from a course without penalty are listed in the Calendar of Events. A grade of ‘W’ will be recorded on the student’s transcript for any withdrawals from courses made after the end of the Registration Revision period and before the Withdrawal Deadline (also listed in the Calendar of Events). ‘W’ grades are not included in grade point average calculations. A limit on the number of courses from which Academic a student is permitted to withdraw may be imposed. Students wishing to withdraw from a course, but who fail to do so by the applicable date, will receive the grade earned in accordance with the course syllabus. A student obliged to withdraw from a course after the Withdrawal Deadline because of health or other reasons may apply to the Registrar for special consideration.

An appeal for change of grade on any course work must be made to the course instructor within one week of receiving notification of the grade. An appeal for change of final grade must be submitted to the Office of the Registrar in writing within 30 days of receiving notification of the final grade, providing the basis for appeal. A review fee of \$50.00 must accompany the appeal to review final grades. If the appeal is sustained, the fee will be refunded.

In-Class and Assigned Problems:

Chapter	In-Class Problems	Assignment
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
5	P5-22, P5-25	P5-25
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
9	P9-16, P9-12, P9-19	P9-23
10	E 10-10, P10-14, P10-26, 10-35 E10-16, E10-17, P10-23	P10-22 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
13	13-8, 13-15, 13-20	No assignment

Class Schedule

#	Date	Day	Topic	Read
1	17-Jan-11	M	Course Overview & Managerial Accting/Bus. Environ. Cost Terms, Concepts, & Classifications	Ch 1 Ch 2
2	24-Jan-11	M	Job-Order Costing	Ch 3
3	31-Jan-11	M	Process Costing	Ch 4
4	7-Feb-11	M	Cost Behaviour Cost-Volume-Profit Relationships	Ch 6 Ch 7
5	14-Feb-11	M	Activity-Based Costing	Ch 5
6	21-Feb-11	M	MID-SEMESTER BREAK	
7	28-Feb-11	M	Variable Costing Review for Mid-Term Exam	Ch 8
8	7-Mar-11	M	MID-TERM EXAM Reporting for Control	Ch 1 –7 Ch 11
9	14-Mar-11	M	Budgeting	Ch 9
10	21-Mar-11	M	Standard Costs & Flexible Budgets	Ch 10
11	28-Mar-11	M	No Class	
12	4-Apr-11	M	Relevant Costs for Decision-Making	Ch 12
13	11-Apr-11	M	Capital Budgeting Review for Final Exam	Ch 13
14	18 – 22 Apr-11	M- F	FINAL EXAMINATION	