

**BUS 288 – 002–Introduction to Managerial Accounting  
COURSE OUTLINE- FALL, 2023**

<b>Instructor:</b>	Sanobar Siddiqui, M.Com., M.Phil., Ed.D., CMA (U.S.A)
<b>Class Time:</b>	Tuesday/Thursday 2:30-3:45 pm
<b>Classroom #:</b>	Education Building 623, ED 531 and ED 561
<b>Semester</b>	Fall 2023
<b>Office Location:</b>	VIRTUAL OFFICE HOURS
<b>Phone:</b>	306 – 337 – 2992
<b>Email:</b>	Through URCourse, email only

<b>Office Hours:</b>	Virtual office hours will be held as a safety precaution to limit the spread of COVID-19. A Zoom link will be provided on URCourses. Tuesday & Thursday 11:30- 12:45 pm or (by appointment) using Zoom. You are welcome to meet me in my office with a prior arrangement.
<b>Special Needs:</b>	The Centre for Student Accessibility upholds the University's commitment to a diverse and inclusive learning environment by providing services. It supports students based on disability, religion, family status, and gender identity. Students who require these services are encouraged to contact the Centre for Student Accessibility to discuss the possibility of academic accommodations and other supports as early as possible. For further information, please email <a href="mailto:accessibility@uregina.ca">accessibility@uregina.ca</a> .  <b><u>The deadline to get accommodation request signed after initial meeting is 8<sup>th</sup> Sept 2023.</u></b>
<b>Course Description:</b>	In this course, you will be introduced to fundamental managerial accounting concepts. Our focus is the use of accounting information in managerial decision-making. Specifically, we will address the accumulation and analysis of relevant information for operating, planning, and control decisions. The course provides a basic understanding of a wide range of management accounting concepts and techniques, both traditional and contemporary, and opportunities to apply them to management decision scenarios. Excel will be used to solve problems.

<p><b>UR Courses:</b></p>	<p>UR Course is used extensively in this course. Please visit UR Courses <i>before every class</i> to ensure you have updated information and access to any extra resources. <b>I regularly post messages on UR Courses.</b></p> <p>The following materials will be available from the UR Course web page:</p> <ul style="list-style-type: none"> <li>• Course outline.</li> <li>• PowerPoint slides of each chapter.</li> <li>• Any additional assigned material and reminders as required</li> <li>• All email communication, discussion etc., will be through UR Courses.</li> </ul>
<p><b>Textbook with Wiley PLUS</b></p>	<p>Weygandt, Kimmel, Aly, Managerial Accounting: Tools for Business Decision-making, <b>Sixth Canadian Edition</b>, John Wiley &amp; Sons Canada, Ltd, 2021. The textbook comes in paper or electronic format and can be purchased through the University bookstore or directly from Wiley.</p>
<p><b>Being Successful in this course</b></p>	<p>Your goal is more than passing this class; your goal must be to do well. This class is a foundation for all business students to pursue an accounting major.</p> <p>Although it is an introductory level course, it comes with an entire semester and your complete commitment to study alongside to ensure successful completion.</p>
<p><b>Attendance</b></p>	<p>Regular and punctual attendance at classes provides a foundation for academic success and is expected of all students. When a student's persistent lateness or absence jeopardizes the learning or evaluation of other students' work in the course, the student may be penalized. One written warning will be provided to a student before action is taken. This includes, but is not limited to:</p> <ul style="list-style-type: none"> <li>• being dropped from the course;</li> <li>• being barred from writing the final exam;</li> <li>• being barred from attending a class or components of a class.</li> </ul>
<p><b>Masking in the Classroom/ COVID 19</b></p>	<p>Although, the University is not enforcing a masking policy on campus for the Fall 2023 semester. I would request that everyone wears a mask to help stop the spread of Covid19. Remember that masking is preferred while attending face-to-face classes, especially for students with flu, cold, sneezing etc.</p> <p>Any student who is experiencing COVID-19 symptoms and/or has tested positive for COVID-19 (and must, therefore, not come to campus) should contact me as soon as possible to discuss potential accommodations. A student who is unable to attend an on-campus midterm exam for these reasons should submit a student self-declaration of illness form to me, and we will discuss the potential for a deferred exam. If the exam is a final</p>

	<p>exam, the student self-declaration of illness form, together with a deferred exam application, should be submitted to <a href="mailto:Hill.Undergrad@uregina.ca">Hill.Undergrad@uregina.ca</a></p>
<p><b>Academic Integrity:</b></p> <p><b>Harassment Policy</b></p> <p><b>Academic Misconduct and Plagiarism</b></p>	<p>The University of Regina promotes an environment that is free of all forms of harassment and discrimination. The University will neither tolerate nor condone any inappropriate or irresponsible conduct (and behaviour) that creates an intimidating, hostile or offensive environment for work or study through the harassment of an individual or group based on: (1) race and all race-related grounds such as ancestry, place of origin, colour, ethnic origin, citizenship or creed or (2) sex, gender or sexual orientation. Please refer to the University's General Calendar for more information.</p> <p>While you are encouraged to interact with and learn from other students in this class, you must do your work. Academic misconduct can be described as any form of plagiarism or cheating. Students plagiarizing others' work will face misconduct penalties. Please avoid actions that constitute academic misconduct – this could include talking during exams, signing other students in for attendance purposes, etc. Be sure you understand the section on Student Behaviors contained in the most current Academic Calendar or review the <b>Hill and Levene Student Code of Professional &amp; Ethical Conduct</b> below  <a href="https://www.uregina.ca/business/hill/assets/docs/pdf/Hill-and-Levene-students-code-of-conduct.pdf">https://www.uregina.ca/business/hill/assets/docs/pdf/Hill-and-Levene-students-code-of-conduct.pdf</a></p> <p>You are welcome to ask your instructor in advance if you have questions about plagiarism or other forms of misconduct.</p>
<p><b>Exam Deferrals</b></p> <p><b>Review Policy</b></p> <p><b>Adding weight to other exams.</b></p>	<p>Deferrals will only be granted for the following reasons:</p> <ul style="list-style-type: none"> <li>• Illness, accident, death of a family member, or other extreme circumstances beyond the student's control.</li> </ul> <p>Deferrals will not be granted on the basis of personal or leisure travel arrangements made by the student or others on their behalf. You must submit the supporting documentation to the instructor in a maximum of <b>three days</b> from the day of the examination. If a doctor's note is presented, the note has to specify that the student was unable to take the test on the scheduled date due to illness.</p> <p>Any requests for deferrals must be supported by appropriate written documentation and passed through the proper channels.</p> <p>See Academic Regulations (2022-2023), Academic Regulations, Deferral of Final exams or Course Work.  <a href="https://www.uregina.ca/student/registrar/resources-for-students/academic-calendars-and-schedule/undergraduate-calendar/assets/pdf/2022-23/Academic-Regulations.pdf">https://www.uregina.ca/student/registrar/resources-for-students/academic-calendars-and-schedule/undergraduate-calendar/assets/pdf/2022-23/Academic-Regulations.pdf</a></p> <p>If a deferral exam is approved- a make-up exam will be assigned according to the following schedule.</p>

	<ul style="list-style-type: none"> <li>• The deferred midterm one exam will be completed on the day of the Midterm two exam.</li> <li>• The deferred midterm two exams will be written on the final examination day.</li> <li>• Deferred Final Examination will be written 4-6 weeks after the final exam date.</li> </ul> <p>Any request to review the grade for an exam or assignment can be made within five business days from the date the grade for that exam/assignment was posted on UR courses. The midterm corrected file will not be uploaded on URcourse. The students are welcome to schedule an appointment to review the corrected file.</p> <p>Please read the syllabus carefully and note the grading system.  <u><b>Students must also understand that the weights for examinations presented in the syllabus are not flexible, and weight of any exams will not be moved around or adjusted to any other exam.</b></u></p>
<b>Class Policies</b>	<p>A high level of professionalism is expected from all students. In addition to abiding by the regulations of the University of Regina, the following are standard expectations:</p> <ul style="list-style-type: none"> <li>• Students cannot record, webcast or use other media streaming technology in class.</li> <li>• Please be on time for class. Like a business meeting or presentation, arriving late or leaving early is unprofessional, as this disturbs the class flow.</li> <li>• Please ensure that you are prepared to actively participate during class discussions.</li> <li>• Please refrain from talking unless it is to make a direct contribution to class. Side conversations are disruptive to other students and the instructor and will not be permitted.</li> <li>• Other unacceptable behaviour would include working on material unrelated to the class, text messaging, checking emails, internet surfing, etc.</li> <li>• Name tags are mandatory. In this way, we can know your names faster and have a more enjoyable experience. They also help with discipline.</li> </ul> <p>Any grievances need to be discussed with the instructor outside of class in the office hours. Personal discussion will not be entertained before the start of the class, during and at the end of the class. Please book time in office hours to discuss issues related to you.</p>
<b>Changes in Course Outline</b>	<p>If there are any modifications to the course outline, an email will be sent to notify all students.</p>

**Grading:** To pass the class, students must earn a grade of 50% or greater. The mark distribution is as follows:

<b>Assignment / Test:</b>	<b>% of Course, Grade</b>
1. Midterm Exam 1	25%
2. Midterm Exam 2	30%
3. Final Exam	45%
<b>TOTAL:</b>	<b>100%</b>

### **Course Requirements**

The class requirements and expectations are heavy.

### **Exams:**

There are two exams, each with questions in various formats, including multiple-choice, short answers, and long answers. All exams in this course will be a closed book. No formula sheets will be provided. Calculators with programmable alphabetic capability will not be allowed during any examination. Students are responsible for all material related to the assigned topics, including any additional material introduced in class, unless the material has been explicitly excluded. The exact format of the exam will only be discussed in class.

Students writing an exam **must** present their student ID cards or other acceptable photo ID. University policies and procedures regarding exams can be found in the Undergraduate Calendar. Other than simple arithmetic errors, any request to have the marking of a term exam re-assessed must be made **in writing** within one week of the class when it was returned. The student shall outline reasons and supporting evidence justifying a re-evaluation of the assessment. I reserve the right to remark on the exam in its entirety.

### **First Mid-Term Exam:**

The first exam will test course material covered in chapters 1, 2, 3, and 5. This exam is an early warning indicator of how well you are doing in class to address early issues.

### **Second Mid-Term Exam:**

The second mid-term exam will test course material covered in chapters 6, 7, and 8.

### **Common Final Exam:**

The final exam is comprehensive, covering all course content. It will have a similar format to the mid-term exams. If you cannot write the final exam for medical or other legitimate reasons, your final exam may be deferred. However, your instructor cannot defer the final exam; please see the Associate Dean – Undergraduate Programs for deferral permission.

**The midterm and final examinations will be conducted in ED 531 and Ed561 Computer Labs. A more detailed discussion surrounding the exams will be completed in class.**

### Tentative Class Schedule

	Date 2023	Topic	Reading
1	Thur 31 <sup>st</sup> Aug	Course Outline & Excel Class	
2	Tues 5 <sup>th</sup> Sept	Managerial Accounting	Chapter 1
3	Thur 7 <sup>th</sup> Sept	Managerial Cost Concept and Cost Behaviour Analysis	Chapter 2
4	Tues 12 <sup>th</sup> Sept	Managerial Cost Concept and Cost Behaviour Analysis	Chapter 2
5	Thur 14 <sup>th</sup> Sept	Managerial Cost Concept and Cost Behaviour Analysis	Chapter 2
6	Tues 19 <sup>th</sup> Sept	Job-order Costing	Chapter 3
7	Thur 21 <sup>st</sup> Sept	Job-order Costing	Chapter 3
8	Tues 26 <sup>st</sup> Sept	Activity-Based Costing	Chapter 5
9	Thurs 28 <sup>th</sup> Sept	Activity-Based Costing	Chapters 5
10	Tues 3 <sup>rd</sup> Oct	Exam Review	ED 531 and ED 561
11	Thurs 5 <sup>th</sup> Oct	Midterm # 1 Exam.	ED 531 and ED 561
	9 <sup>th</sup> -13 <sup>th</sup> OCT 2023	Fall Reading Week – No Class	
12	Tues 17 <sup>th</sup> Oct	Absorption Costing & Variable Costing	Chapter 8
13	Thurs 19 <sup>th</sup> Oct	Absorption Costing & Variable Costing	Chapter 8
14	Tues 24 <sup>th</sup> Oct	Decision making: Cost-Volume-profit	Chapter 6
15	Thurs 26 <sup>th</sup> Oct	Decision making: Cost-Volume-profit	Chapter 6
16	Tues 31 <sup>st</sup> Oct	Incremental Analysis	Chapter 7
17	Thurs 2 <sup>nd</sup> Nov	Incremental Analysis	Chapter 7
18	Tues 7 <sup>th</sup> Nov	Midterm # 2 Exam	ED 531 and ED 561
19	Thurs 9 <sup>th</sup> Nov	Budgetary Planning	Chapter 10
20	Tues 14 <sup>th</sup> Nov	Budgetary Planning	Chapter 10
21	Thurs 16 <sup>th</sup> Nov	Budgetary Planning	Chapter 10
22	Tues 21 <sup>st</sup> Nov	Budgetary Control & Responsibility Accounting	Chapter 11
23	Thurs 23 <sup>rd</sup> Nov	Budgetary Control & Responsibility Accounting	Chapter 11
24	Tues 28 <sup>th</sup> Nov	Standard Costs & Balance Scorecard	Chapter 12
25	Thurs 30 <sup>th</sup> Nov	Standard Costs & Balance Scorecard	Chapter 12
26	Tues 5 <sup>th</sup> Dec	Final exam review	ED 531 and ED 561

Class	Topic	In class Question	Practice Questions
1	Chapter 1		E1.3, E1.4, E1.5, E1.6, E1.7.
2	Chapter 2	E2.19, E2.21, E2.24, E2.26, E2.28, E2.31	E2.20, E2. 22, E2.32, E2.33 E2.34, E2.37
3	Chapter 3	BE3.7, E3.16, E3.21, E3.22, E3.28, E 3.30	BE3.1, E3.20, E3.25; E3.29
4	Chapter 5	BE5.12, E5.14, E5.17, E5.19, E5.20	E5.24, E5.26, E5.36 a), E5.39 a)
5	Chapter 8	E8.7, E8.12, E8.13, E8-19, E8.20	E8.17, E8.28, E8.31A
6	Chapter 6	BE6.11, BE6.12, BE6.13, E6.24	D6.14, D6.15, D6.16, D6.17
7	Chapter 7	BE7.3, 7.18, BE7.5, E7.20, BE7.6, E7.23, BE7.8, E7.3, E7.26	E7.19, BE7.5, BE7.6, BE7.7, BE7.8, BE 7.9; D7.12, D7.13, D7.14, D7.15
8	Chapter 10	E10.21, E10.23, E10.26, E10.27, E10.29a	BE10.2, BE10.3, BE10.4, E10.19,
9	Chapter 11	BE11.4, BE11.5, BE11.6, BE 11.24	E11.17, E11.19, E11.20, E11.21, E1.22
10	Chapter 12	BE12.4, BE12.5, D12.12, E12.20. E12.21	E12.19, E12.23, E12. 24, E12.26