BUS 288-001
INTRODUCTION TO MANAGERIAL ACCOUNTING
COURSE OUTLINE
WINTER 2018

GENERAL
Class times: Monday & Wednesday 13:00 to 14:15
Room: ED 616
Instructor: Jacqui Munro, CPA, CGA, MRes
Office: ED 524.6
Phone: (306) 337-2949
E-mail: jacqui.munro@uregina.ca
Office Hour: Wednesday 11:00 to 12:00

COURSE OVERVIEW AND OBJECTIVES
This course provides students with a basic understanding of a wide range of management accounting concepts and techniques, and opportunities to apply them to management decision scenarios. The course focuses on the informed use, rather than the production of managerial accounting information. It is designed to make both prospective accountants and those interested in other areas of management aware of the roles that accounting plays within organizations. Specific skills developed in this course include the ability to:

- identify, categorize, and analyze the behavior of costs;
- utilize cost information in making decisions; and
- prepare and use budgets.

At the conclusion of the course, students should be able to utilize the fundamental concepts in managerial problem solving and critically evaluate managerial accounting data and reports.

PREREQUISITE: BUS 285
RESOURCES

Textbook

UR Courses
This resource will be used to post important information and facilitate interaction with classmates. Here you will find the course outline, PowerPoint slides, self-study problems and their solutions, online quizzes, grades, practice exams, and additional readings/materials that may be assigned.

Calculators
Calculators that have alphabetic programmable or communication capabilities will not be allowed during the Term and Comprehensive Final Examinations. If you are unsure whether your calculator is acceptable for examination purposes, please verify with the instructor in advance of the first term exam.

METHOD
This course will be conducted by means of:
1. Problem analysis, including student participation
2. Lectures
3. Assigned readings and self-study problems *
4. On-line quizzes and examinations

*In order to learn the material covered in this course, it is essential to read the textbook material prior to the class meeting. Practice problems listed on UR Courses provide students with an opportunity to practice problems. Solutions are provided so you can check their work. Please attempt all questions thoroughly before looking at the solutions, and ask questions of the instructor early to

EXPECTATIONS OF STUDENTS
Students are expected to conduct themselves with professionalism at all times. In addition to abiding by the regulations of the University of Regina, the following are the expectations of students:

• Please be advised that class attendance is essential to the successful completion of BUS 288 and regular and punctual attendance is expected of all students enrolled in the course. Similar to a business meeting or presentation, it is unprofessional to arrive late or leave early.
• Please ensure that you are prepared to actively participate in class by reading the assigned materials and completing assigned questions.
• Please bring your textbook and calculator to every class.
• Should you choose to bring a laptop to class, it is to be used for relevant purposes only such as taking notes and accessing the online textbook.

• Please turn off all smart phones and other communication devices upon entering the classroom and lab. It is unprofessional to make or accept phone calls or use these devices for social media or other purposes during class and the lab.

• Please refrain from talking unless it is to make a direct contribution to class. Side conversations are disruptive and will not be permitted.

• Please be reminded that email communications must be professional. Please avoid the use of slang, texting short forms and inappropriate language. Also, please sign the email with your first and last name so I can address you appropriately when I respond.

**EVALUATION**

<table>
<thead>
<tr>
<th></th>
<th>Percentage</th>
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<tbody>
<tr>
<td>On-line quizzes</td>
<td>10%</td>
</tr>
<tr>
<td>Term exam 1</td>
<td>20%</td>
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<tr>
<td>Term exam 2</td>
<td>25%</td>
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<tr>
<td>Final Exam</td>
<td>45%</td>
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**On-Line Quizzes:**

There will be six on-line quizzes posted and submitted via UR Courses. The five highest scoring quizzes will be counted toward your final grade (2% per quiz for a total weight of 10%). Quizzes are due by 12:00 noon on the dates specified in the schedule on page four of this outline. Late quizzes will not be accepted and will receive a mark of zero. You may use course notes, materials on UR Courses and your textbook when completing these individual assignments. On-line quizzes are designed to test your knowledge of completed topics and to encourage you to read relevant material and attempt simple problems prior to class. Therefore, on-line quizzes will include questions on material that has not yet been covered in class and exam questions may be more difficult and require a greater level of comprehension than assignment problems.

**Exams:**

All exams in this course will be closed-book. *Calculators with alphabetic programmable capability will not be allowed during any examinations.* You are responsible for all material related to the assigned topics, including any additional material introduced in class unless it has been explicitly excluded.

Term exam #1 will cover material in chapters 1-3 and 5.

Term exam #2 will cover material in chapters 1–3 & 5-8, focusing on chapters 6–8.

The final exam is cumulative (all course material is examinable).  

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You are responsible to present your student ID card or other acceptable photo identification at every exam. University policies and procedures regarding exams can be found in Sections 5.6 and 5.7 of the Undergraduate Calendar. If you are absent from a term exam for a legitimate, documented reason, the weight of the missed exam will be allocated to the final exam. There are no deferred midterm exams.

If you are unable to attend the comprehensive final examination, you may be eligible for a deferred final examination. Instructors are not permitted to grant deferred final examinations. Rather, the University of Regina’s policies related to deferred final examinations must be followed.

SPECIAL ACCOMMODATIONS
The University of Regina celebrates diversity and promotes inclusivity. If you require special accommodation, please contact the Centre for Student Accessibility at 585-4631 (Room 251, Riddell Centre) or via e-mail: accessibility@uregina.ca. If you have questions about established or potential accommodation requirements, please send me an email or come by my office.

HARASSMENT POLICY
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 behavior) that creates an intimidating, hostile or offensive environment for work or study through the harassment of an individual or group on any basis, including but not limited to: (1) race and all race-related grounds such as ancestry, place of origin, colour, ethnic origin, citizenship or creed and (2) sex, gender or sexual orientation. Please refer to the University’s General Calendar for more information.

ACADEMIC MISCONDUCT AND PLAGIARISM
While you are encouraged to interact with, and learn from, other students in this class, you are required to do your own work. Plagiarism is a serious issue. Students plagiarizing others’ work will face misconduct penalties. Please avoid action that constitute academic misconduct – this could including talking during exams, signing other students in for attendance purposes, etc. Be sure you understand Section 5.13 Student Behaviour, contained in the Academic Calendar, and ask your instructor in advance if you have questions about plagiarism or other forms of misconduct.
Feeling Stressed? Always worried?

Some stress is normal when you’re going to university but 1 in 5 students will suffer from enough distress that they would benefit from counselling.

What can I do?

The U of R offers several counselling services free of charge for students at the U of R. These sessions are confidential and easy to access for students – simply go to the second floor of Riddell, Room 281 to make an appointment.

When should you go?

Knowing when to schedule an appointment can be tough. Some common issues you might need help with include test anxiety, if you’ve experienced a trauma like losing a family member or a close friend, or if you’ve recently ended a relationship.

If the feelings you’re experiencing are more intense and severe counselling services can also provide urgent service within 3 days and referrals as needed.

What options are available for me?

Personal Counselling – This is a great option if you’d like one on one attention for things like anxiety and panic, relationship conflict, depression, grief and loss, academic issues, body image and substance abuse. Up to 6 sessions are free per semester. Try it – talking about your problems can be more helpful than you might think!

Group Counselling – Simply put, you’re not alone. Many students are experiencing the same things as you. The U of R offers a wide variety of group counselling opportunities that can help teach many skills for managing your mental health, including: Meditation and relaxation, Healthy relationships, Stress Management and Self-Care.

But I can’t afford counselling...

Seeking counselling doesn’t have to be cost prohibitive. Many students can benefit from the 5 free sessions offered by the University as a benefit of being a student.

If you need more sessions make sure you contact URSU and visit www.iHaveAPlan.ca. Many expenses that are related to mental health, including going to a psychologist, are partially covered by your Student Health and Dental Plan!

What else can I do?

Self-care - taking better care of yourself, can help you out. Eating better, working out, smoking and drinking less and balancing school with fun can all help with mental health!

Have a problem but don’t know how to fix it?

URSU’s Student Advocate can help you for free!

- Academic Appeals
- Disciplinary Appeals
- Student Loan Appeals
- Emergency Bursaries
- Notary Public
- Rentalsman Appeals
- E-mail advocate@ursu.ca to schedule an appointment today!
## TENTATIVE CLASS SCHEDULE (Winter 2018)

<table>
<thead>
<tr>
<th>Dates</th>
<th>Reading/Topic</th>
<th>Quiz Due (at noon)</th>
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<tbody>
<tr>
<td>Jan 8</td>
<td>Chapter 1: Introduction and Basic Concepts</td>
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<td>Jan 10 &amp; 15</td>
<td>Chapter 2: Management Accounting Concepts</td>
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<td>Jan 17 &amp; 22</td>
<td>Chapter 3: Job-Order Cost Accounting</td>
<td>Jan 22</td>
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<td>Jan 24, 29 &amp; 31</td>
<td>Chapter 5: Activity-Based Cost Accounting</td>
<td>Jan 29</td>
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<td>Feb 5</td>
<td>Term Exam 1</td>
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<td>Feb 7 &amp; 12</td>
<td>Chapter 8: Variable Costing</td>
<td>Feb 26</td>
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<td>Feb 14, 26 &amp; 28</td>
<td>Chapter 6: Decision Making – CVP</td>
<td>Feb 26</td>
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<tr>
<td>March 5, 7 &amp; 12</td>
<td>Chapter 7: Incremental Analysis</td>
<td>March 12</td>
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<td>March 14</td>
<td>Term Exam 2</td>
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<td>March 19 &amp; 21</td>
<td>Chapter 10: Budgetary Planning</td>
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<td>March 26 &amp; 28</td>
<td>Chapter 11: Budgetary Control &amp; Responsibility Accounting</td>
<td>Mar 26</td>
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<td>April 2, April 4 &amp; 9</td>
<td>Chapter 12: Standard Costs &amp; Variances</td>
<td>April 9</td>
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<td>April 11</td>
<td>Review</td>
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<td>April 26</td>
<td>Comprehensive Final Exam (19:00-22:00)</td>
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