BUS 288 – 002/032 – COURSE OUTLINE – FALL 2019
Instructor: David Roszell, BSc, FCPA, FCMA
Office: ED 524.5
Times/Dates: Mondays & Wednesdays – 5:30 to 6:45 p.m.
Classroom: ED 623
E-mail: Through UR Courses email only please
Office Hours: Tuesdays – 5:15 to 6:30 p.m. or by appointment

COURSE OVERVIEW AND OBJECTIVES

In this course, you are introduced to fundamental concepts of management accounting. Our main 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 you with 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.

BEING SUCCESSFUL IN THIS COURSE

Your goal is more than passing this class; your goal must be to do well. This class is a foundation to all business students whether or not you intend to pursue the accounting major.

RESOURCES

Textbook: Weygandt, Kimmel, Kieso and Ally, Managerial Accounting: Tools for Business Decision Making, Fifth Canadian Edition, John Wiley & Sons Canada, Ltd. 2018. It is also acceptable to use the 4th edition to this text as there is not a lot of change.

UR Courses:
UR Courses is used extensively in this course. Please visit UR Courses before every class to ensure you have updated information and access to any extra resources. I regularly post messages on UR Courses. All quizzes and class assignments are handled through UR Courses.

The following materials will be available from the course web page:
- Course outline
- PowerPoint slides from the lectures
- Self-study problems and their solutions
- On-line assignments
- Sample exams and term exam solutions
- Any additional assigned material and reminders as required.
Acceptable Calculators

Students are encouraged to purchase a basic four function (addition, subtraction, multiplication and division) calculator. **Calculators that have alphabetic programmable or communication capabilities will not be allowed during the midterm and final examinations.** Students who have plans to pursue accounting and complete the Chartered Professional Accountant (CPA) program may want to purchase the Texas Instruments BAII Plus financial calculator recommended for that program ([https://education.ti.com/en/us/products/calculators/financial-calculators/baii-plus/features/features-summary](https://education.ti.com/en/us/products/calculators/financial-calculators/baii-plus/features/features-summary)). Students are encouraged to have the instructor verify in advance that their calculators are acceptable for examination purposes.

GRADING

Students must have a passing mark off 50% or higher on the entire course. In addition, students must have an overall passing grade (50% or greater) on the combination of the two midterms and the final exam. The mark distribution is as follows:

<table>
<thead>
<tr>
<th>Deliverables</th>
<th>Marks</th>
</tr>
</thead>
<tbody>
<tr>
<td>1. Assignments – 4 *</td>
<td>15%</td>
</tr>
<tr>
<td>2. First Exam</td>
<td>20%</td>
</tr>
<tr>
<td>3. Second Exam</td>
<td>25%</td>
</tr>
<tr>
<td>4. Final Exam</td>
<td>40%</td>
</tr>
<tr>
<td><strong>TOTAL</strong></td>
<td><strong>100%</strong></td>
</tr>
</tbody>
</table>

* The assignments will be worth 12%. You will receive a pro-rated bonus of 3% if you complete all 4. The pro-ration will be based on the average mark attained in the assignments.

COURSE REQUIREMENTS

The class requirements and expectations are fairly heavy. Yet, past students have repeatedly said the regular deadlines for the quizzes “forced” them to be ready for classes and the exams.

1) Assignments:

Most weeks there will be assignment, which may include multiple-choice and problem solving questions, based on the textbook reading and questions taken up in class. These assignments will be submitted through URcourses. The deadline for each assignment is in the course outline (see page 5).

The assignments will be posted and completed on URCourses. **Late assignments may be accepted for feedback but will receive a mark of zero.** Students may use their course textbook, course notes and course webpage to complete these individual assignments. Students are permitted to discuss and work on the on-line assignments with fellow classmates. However, these are **individual** assignments. Students are NOT permitted to submit answers that have been copied from another’s work or where
the student has not gone through the effort of deriving the answer on their own. Please pay particular attention to the requirements of the assignments and answer your questions using these requirements.

Since the assignments will include simple problems to familiarize the students with the class material, students should recognize that exam questions will likely be more difficult on average and require a greater level of comprehension than assignment questions.

2) Exams:
There are three exams, each with questions in a variety of formats, which may include multiple choice, short answer, longer essay, and mini-cases. All exams in this course will be closed-book. No formula sheets will be provided. Calculators with alphabetic programmable capability will not be allowed during any examination. Calculators with standard business functions are allowed. 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 reassessed 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 the exam in its entirety.

First Exam – in class
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 so that issues can be addressed early.

Second Exam – in class
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. The same final exam will be written by the two sections of BUS288.

If you cannot write the final exam for a medical or other legitimate reasons, your final exam may be deferred. However, as your Instructor I cannot defer the final exam; please see the Faculty Advisor or the Associate Dean – Undergraduate Programs for deferral permission.
SPECIAL NEEDS

If a special accommodation is needed due to a disability, you should contact the Centre for Student Accessibility at 585-4631 (Room 251, Riddell Centre) or via e-mail: accessibility@uregina.ca.

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 the basis of: (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.

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 constitutes academic misconduct – this could include talking during exams, signing other students in for attendance purposes, etc. Be sure you understand the Section on Student Behaviour, contained in the 2018/19 Academic Calendar, or 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](http://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 free of charge!**

- Academic Appeals
- Disciplinary Appeals
- Student Loan Appeals
- E-mail advocate@ursu.ca to schedule an appointment today!

- Emergency Bursaries
- Notary Public
- Rentalman Appeals
Tentative Class Schedule:

September 4, 2019 – Introduction and Basic Concepts (Chapter 1)

September 9, 2019 – Management Accounting Concepts (Chapter 2 introduction)

September 11, 2019 – Management Accounting Concepts (Chapter 2 Continued)

September 16, 2019 – Management Accounting Concepts (Chapter 2 Continued)
   Assignment 1 due September 18 at 11:00 pm

September 18, 2019 – Job Order Costing (Chapter 3)

September 23, 2019 – Job Order Costing (Chapter 3 Continued)

September 25, 2019 – Activity Based Costing (Chapter 5)

September 30, 2019 – Activity Based Costing (Chapter 5 Continued)
   Assignment 2 due Oct 2 at 11:00 pm

October 2, 2019 – Topic clean-up and exam review as required

October 7, 2019 – In class Exam 1 (Chapters 1, 2, 3 & 5)

October 9, 2019 – Variable Costing Part 1 (Chapter 8)

October 16, 2019 - Variable Costing Part 2 (Chapter 8 Continued)

October 21, 2019 – Cost Volume Profit Analysis (Chapter 6)

October 23, 2019 – Cost Volume Profit Analysis (Chapter 6 Continued)

October 28, 2019 – Incremental Analysis (Chapter 7)

October 30, 2019 – Incremental Analysis (Chapter 7 Continued)
   Exam Review as required
   Assignment 3 due October 30 at 11:00 pm

November 4, 2019 – In class Exam 2 (Chapters 6, 7, 8)

November 13 - Budgetary Planning (Chapter 10)

November 18, 2019 – Budgetary Planning (Chapter 10 continued)

November 20, 2019 – Budgetary Control, Responsibility and Variance Analysis (Chapter 11)
November 25, 2019 – Budgetary Control, Responsibility and Variance Analysis (Chapter 11 Continued)

November 27, 2019 – Variance Analysis and Standard Costs (Chapter 12)

December 2, 2019 – Variance Analysis and Standard Costs (Chapter 12)

December 4, 2019 – Comprehensive review and clean up on chapters 10, 11, 12
Review for final as required
Assignment 4 due December 4 at 11:00 pm

December 14, 2019 - Final Exam 2:00 pm to noon (place to be determined)

On-line assignments are due no later than 11:00 p.m. the due date. Late assignments will NOT be accepted.