

## BUS 288-070 (Introduction to Managerial Accounting)- Summer 2023 COURSE OUTLINE

**Instructor:** Abiodun Isiaka, PhD, CPA, CGA.

<u>Section</u>	<u>Days/Times</u>	<u>Rooms</u>
070	Mon & Wed 10:00 – 12:45 p.m.	ED 623 (ED 531/ED 535)
<b>Office Hours</b>		
	<b>Mon &amp; Wed- 2:00 p.m. – 3:00 p.m.</b> or by appointment	ED 565.9

You are encouraged to book appointments if these office hours don't work for you.

Contact me only through [UR Courses email](#). I check my email daily during the week. Note that responses may be delayed over the weekend. Do **not** use the chat feature or send emails to my University of Regina email account.

The duration of the class will be **seven** weeks. Therefore, be prepared for a **compressed** class schedule.

### **COURSE OVERVIEW AND OBJECTIVES**

In this course, you are introduced to fundamental concepts of management accounting. Students will develop an understanding of the objective of management accounting and how it impacts decisions made inside the organization. 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.

### **TEXTBOOK:**

Weygandt, Kimmel, Kieso and Ally, Managerial Accounting: Tools for Business Decision Making, Sixth Canadian Edition, John Wiley & Sons Canada, Ltd. 2021. An **older** edition of this textbook is acceptable.

**WileyPlus will not be required for this course.**

The textbook comes in paper or electronic format and can be purchased through the University bookstore or directly from Wiley.

Please note – URCourses work best with the Chrome or Firefox software ONLY.

### **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.**

The following materials will be available from the course web page:

- Course outline
- PowerPoint slides
- Assignments
- Sample exams and solutions
- Any additional assigned material and reminders as required.

### **POTENTIAL NEED FOR ACCOMMODATION**

"The University of Regina wishes to support all students in achieving academic success while enjoying a full and rewarding university experience.

Student Accessibility upholds the University's commitment to a diverse and inclusive learning environment by providing services and supports for students based on disability, religion, family status, and gender identity. Students who require these services are encouraged to contact Student Accessibility to discuss the possibility of academic accommodations and other supports as early as possible. For further information, please email [accessibility@uregina.ca](mailto:accessibility@uregina.ca) or call (306) 585-4491."

### **HARRASMENT**

The University of Regina promotes a learning environment that is free of all forms of harassment and discrimination. The University will neither tolerate nor condone any inappropriate or irresponsible conduct including any behavior which 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, color, ethnic origin, citizenship or creed or (2) sex, gender or sexual orientation. Please refer to the General Calendar for more information.

### **ACADEMIC MISCONDUCT AND PLAGIARISM**

Students enrolled in Business Administration courses at the University of Regina are expected to adhere rigorously to principles of intellectual integrity.

Plagiarism is a form of intellectual dishonesty in which another person's work is presented as one's own. Plagiarism or cheating on examinations/assignments is a serious offence that may result in a zero grade on an assignment, a failing grade in a course or expulsion from the University.

For more information on this matter, please consult the Student Code of Conduct and Right to Appeal section of this Calendar.

### **EXPECTATIONS OF STUDENTS**

**Attendance will be tracked.** Class attendance is essential to the successful completion of BUS 288. Note that you **may not be allowed to write the final exam** if your attendance is considered unsatisfactory. Sustained absence is an indicator of a lack of interest and effort and will be treated as such.

In addition to the time spent in class, you should expect to spend at least **eight to ten** hours per week reading the textbook, studying, and completing the assignments. We will be covering two chapters on average per week.

### **GRADING**

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

<b>Deliverables</b>	<b>% of Course Grade</b>
3 Individual Assignments (lowest score will be dropped). Each assignment is worth 5%.	10%
2 Midterm Examinations (each midterm is worth 20% of final grade)	40%
Final Examination	50%
<b>TOTAL:</b>	<b>100%</b>

### **INDIVIDUAL ASSIGNMENTS**

There will be three assignments during the term. Each assignment is worth 5%. Only 2 assignments score will count towards your final grade i.e., the lowest assignment score will be dropped. **ASSIGNMENTS MUST BE SUBMITTED ON TIME.** Late submissions **will not** be accepted. Assignments are due no later than **11:59 p.m.** on the due date. Refer to class schedule for due dates.

Students may use their course textbook and course notes to complete these individual assignments. Students are **not** permitted to discuss and work on the assignments with fellow classmates.

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. Assignments are also not timed to allow students to review their materials and the flexibility to complete them over a period of time. Please note – exams will be timed and therefore **require a quicker level of comprehension than assignment questions.**

## **EXAMINATIONS**

Note that exams will be conducted **in-person only.**

### **1) Midterm Exams:**

There are 2 midterm exams. These exams will be through paper or UR Courses.

This will require you to complete your exams independently and without access to the textbook, class materials, other resources or other people. The exact format of the exam will only be discussed in class.

Permission to defer the midterm exam must be obtained in advance and will only be granted in very limited circumstances (i.e. a death in the family or a serious illness). A doctor's certificate to prove your illness may be requested.

If you must miss a mid-term due to illness or family crisis (such as death in the family), **no make-up exam** will be given. Instead, the weight of the mid-term will be transferred to the final exam. A written request must be submitted within **3 business days** of the missed exam explaining why you are unable to write the mid-term, and stating that you wish to transfer the weight of the mid-term to your final. If you do not do so, you will automatically receive a grade of zero on the mid-term.

### **2) Final Exam:**

The final exam is **comprehensive**, covering all course content. It will have a similar format to the midterm exams. All components of the final exam will be written during the scheduled final exam time.

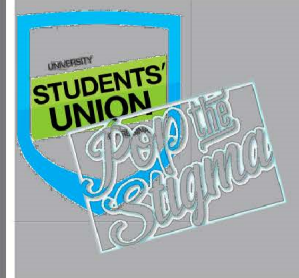
If you cannot write the final exam for a medical or other legitimate reason, your final exam may be deferred. However, your instructor cannot defer the final exam; please see the **Associate Dean – Undergraduate Programs for deferral permission.**

**TENTATIVE CLASS SCHEDULE- summer 2023**

Week	Date	TOPIC	READINGS	Assignments due no later than <b>11:59 p.m.</b>
1	July 5	Introduction Managerial cost concepts	Chapter 1 Chapter 2	
2	July 10	Managerial cost concepts contd. Job order cost accounting	Chapter 2 Chapter 3	
	July 12	Activity-based costing (ABC)	Chapter 5	<b>July 16</b> -Assignment 1 due (chapters 1, 2, 3 and 5)
3	July 17	Decision making – cost volume profit Midterm 1 review	Chapter 6	
	<b>July 19</b>	<b>Midterm exam #1 (2 parts)–July 19 (chapters 1,2,3 and 5)</b>		
4	July 24	Incremental analysis	Chapter 7	
	July 26	Alternative inventory costing methods Budgetary Planning	Chapter 8 Chapter 10	<b>July 30</b> -Assignment 2 due (chapters 6- 8)
5	July 31	Budgetary Planning contd. Midterm 2 Review	Chapter 10	
	<b>Aug. 2</b>	<b>Midterm exam #2 (2 parts)–Aug 2 (chapters 6-8 )</b>		
6	<b>Aug. 7</b>	<b>Saskatchewan day-public holiday</b>		
	Aug. 9	Budget control and responsibility	Chapter 11	<b>Aug 13</b> - Assignment 3- chapters 10 and 11
7	Aug. 14	Variance analysis and standard costs	Chapter 12	
	Aug. 16	Variance analysis contd. Final exam review	chapter 12	
	<b>Aug. 24</b>	<b>Comprehensive final exam– 9:00 a.m. – 12:00 p.m.</b>		

\* All UR Courses assignments are due **Sunday at 11:59 p.m.** Late Assignments will not be accepted.

# University of Regina Counselling Services



## 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 251 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 5 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](mailto:advocate@ursu.ca) to schedule an appointment today!
- Emergency Bursaries
- Notary Public
- Rentalsman Appeals

