

**MBA 780 & GBUS 832
On-line Course Fall 2019**

INSTRUCTOR DETAILS:

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Office Location: NA
Office Hours: by email

CLASS DETAILS:

Class Dates: Sept to Dec 2019
Class Times: on-line
Class Location: on-line

COURSE DESCRIPTION

This course provides an understanding of accounting information with an emphasis on analysis and use of the information in planning, decision-making, implementation, control and evaluation. The goal is to enable managers who have no experience in accounting or financial management to develop a working knowledge of these areas and to be comfortable making, questioning, discussing and evaluating financial decisions.

LEARNING OBJECTIVES / OUTCOMES

- Understand and use accounting terminology
- Contrast financial and managerial accounting
- Integrate financial information with other business functions in decision-making
- Communicate and work more effectively with financial professionals
- Increase your managerial effectiveness through a better understanding of financial information and implications

COURSE EXPECTATIONS

- It is expected that you will treat your participation in this course in a professional manner.
- Prepare thoroughly for each class. Read the textbook material carefully and do all of the self-tests. By doing this, you will be well-prepared for the video and case analysis and discussions, assignments and the final exam.
- All assignments must be typed on a computer and submitted preferably in MS-Word format (.doc file), or else in Rich Text format (.rtf file) or a text file format (.txt file).
- Late assignments will be penalized at the rate of 20% for each 24 hours of lateness (or portion thereof).
- If you must miss an assignment or exam deadline due to a serious medical or other problem, then you **MUST** contact the professor prior to the exam or due date to re-schedule. A doctor's certificate or other documentation is required.
- Students are referred to the University Calendar for information on appeals, withdrawal dates, plagiarism, cheating, and academic misconduct. Students are expected to abide by all

regulations of the University of Regina.

COURSE MATERIALS

Text: Accounting for Managers, Canadian Edition, Collier and Kozan, Wiley, 2013.

Hardcopy ISBN 978-1-118-03796-6, E-book ISBN 978-1-118-57930-5, [purchase on-line](#).

MBA 780/GBUS 832 Case Package: purchase on-line.

COURSE ASSESSMENT SUMMARY

Forum Discussions (12 x 1 mark)	12%
Case Analyses (8 x 6 marks)	48%
Final Exam	40%

For a description of the grading system, consult the Faculty of Graduate Studies and Research link here: <https://www.uregina.ca/gradstudies/current-students/grad-calendar/grading-system.html#gradingsystem>

DESCRIPTION OF ASSESSMENT

Regulations and Guidelines

- It is expected that you will treat your participation in this course in a professional manner.
- Each week we will cover one or more chapters from the text and apply the material in analyzing and discussing a business case. For each case you must participate actively in the discussion forum during the week through URCourses
- By Sunday Midnight at the end of the week each student must submit a 2-3 page summary case analysis incorporating material from the text and other sources, you own ideas and things emerging from the case forum discussion.
- All assignments must be typed on a computer and submitted preferably in MS-Word format (.doc file), or else in Rich Text format (.rtf file) or a text file format (.txt file). The file must be uploaded by the deadline using the link on URCourses.

ACADEMIC REGULATIONS

- If you must miss an assignment or exam deadline due to a serious medical or other problem, then you **MUST** contact the professor prior to the exam or due date to re-schedule. A doctor's certificate or other documentation is required.
- Students are referred to the University Calendar for information on appeals, withdrawal dates, plagiarism, cheating, and academic misconduct. Students are expected to abide by all regulations of the University of Regina.

Extensions or requests for changes by students to **final** exams will require the student to complete a formal request for deferral. The student completes the request, consults with the instructor who must sign the form, and the instructor then submits the form (and any supporting documentation provided by the student) to Faculty of Graduate Studies and Research (FGSR). The decision (approved or denied deferral) is made by FGSR and is usually only approved if there are extenuating circumstances (e.g., illness, death, etc). The decision is sent by mail to the student and it is the student's responsibility to ensure the deferred requirements are met within the outlined time frame. It is also the student's responsibility to follow-up

with FGSR if they do not receive a response from FGSR on their submitted request. Requests for deferral received more than two (2) weeks after the final day of the examination period will be denied. The deferral form can be found on the FGSR website at: <https://www.uregina.ca/gradstudies/forms.html>

STUDENT RESOURCES

Accessibility Services

If there is any learner who, because of a disability or other consideration, may have a need for accommodation(s), please contact the Centre for Student Accessibility before or at the start of the course <https://www.uregina.ca/student/accessibility/> . The Centre will advise how you proceed and the required communication with your instructor.

Counseling Services

If any learner is experiencing personal problems which may be affecting their studies, please consider consulting UofR Consulting Services. For more information check here <https://www.uregina.ca/student/counselling/services/index.html>

Writing Assistance

The Student Success Centre (www.uregina.ca/ssc) offers both on-line resources and in- person tutoring on writing skills.

FACULTY BIOGRAPHY (optional)

See https://www.uregina.ca/business/faculty-staff/emeritus/anderson_robert.html

Class Schedule

Session	Topic	Reading	Video	Case/Assignment
Week 1 Sept 2 - 8	Introduction to Accounting; Shareholder Value and Governance	Chs. 1&2	Introduction to Management and Accounting	Discussion Forum: Self introduction, overview of course procedures and requirements, and Introduction to Accounting
Week 2 Sept 9 - 15	Recording Financial Transactions; Constructing Financial Reports	Chs. 3&4		Assignment: Prepare Financial Statements (counts as case analysis) Discussion Forum: statement preparation
Week 3 Sept 16 - 22	Interpreting Financial Statements	Ch. 5		Case Analysis: UofR Club Discussion Forum: UofR Club
Week 4 Sept 23 - 29	Management Control	Ch. 6	Balanced Scorecard	Case Analysis: Fortuna Motors Discussion Forum: Fortuna Motors
Week 5 Sept 30 - Oct 6	Inventory Management; Accounting Decisions	Chs. 7&11	Activity-Based Costing	Case Analysis: Asante Discussion Forum: Asante
Week 6 Oct 7 - 13	Marketing Decisions, Pricing	Ch. 8	Cost-Volume, Profit Analysis Pricing	Case Analysis: Black River Discussion Forum: Black River
Week 7 Oct 14 - 20	Operating Decisions; Human Resources Decisions	Chs. 9&10	Incremental Analysis	Case Analysis: To Brew Discussion Forum: To Brew
Week 8 Oct 21 - 27	Strategic Investment Decisions	Chs. 11&12	Planning for Capital Investments	Case Analysis: To Brew Discussion Form: To Brew
Week 9 Oct 28 - Nov 3	Performance Evaluation of Business Units	Ch. 13	Standard Costs	Case Analysis: Shanghai Eurotel Discussion Forum: Shanghai
Week 11 Nov 4 - 10	Break Week			
Week 10 Nov 11 - 17	Budgeting Strategic Management Accounting	Ch. 14 Ch. 16	Budgetary Planning	Case Analysis: Vanderbilt Discussion Forum: Vanderbilt
Week 12 Nov 18 - 24	Budgetary Control	Ch. 15	Budgetary Control and Responsibility Accounting	Case Analysis: Vanderbilt Discussion Forum: Vanderbilt
Week 13 Nov 25 - Dec 1	Innovation Killers: How Financial Controls Destroy Your Capacity to do New Things	Text, Reading 5		Case Analysis: TBA Discussion Forum: TBA

NOTE:

- The assignments and case analyses are due at Midnight on the Sunday ending the week.

- The rest of the week's work (i.e., readings, self-tests, participation in the discussion forums) must be completed during the week.
- The take home exam is due on the date scheduled, to be announced.