

MBA 702 – Course Outline

COURSE DESCRIPTION

This course is designed to facilitate the understanding of accounting information with an emphasis on making decisions from a managerial perspective. Students will be provided an opportunity to enhance their communication and decision-making skills.

This course will develop a student's abilities to deal with problems related to financial situations, performance evaluation, planning and budgeting

LEARNING OBJECTIVES / OUTCOMES

Students will be able to:

1. Explain cost behaviour and purposes for management decision-making
2. Conduct and evaluate cost-volume-profit analysis of organizations
3. Use various costing systems to assign direct costs and allocate indirect costs to cost objects
4. Make good business decisions based on relevant accounting and other financial information
5. Understand and interpret the cash flow statement
6. Develop and evaluate business budgets and integrate these within a planning process
7. Evaluate a business with both financial and non-financial indicators to determine if it is achieving its objectives
8. Utilize data analytics with internal data to evaluate business performance
9. Utilize linear programming techniques to develop solutions for common accounting and production problems

COURSE EXPECTATIONS

This course will entail a combination of prerecorded videos, assignments, quizzes, and learning activities. It is expected that students will keep up with the required videos, and readings for the course. Please read each section of the course outline for expectations on all components of the course. It is recommended to regularly check into the course and complete a module per week. Long absences from the course may result in a follow up from an academic advisor.

COURSE MATERIALS

Required Textbook:

MBA 702 – Course Outline

Datar, S.M., M.V. Rajan and L. Beaubien. Horngren's Cost Accounting: A Managerial Emphasis, 8th Canadian Edition. Pearson, 2019. ISBN-13: 9780134453736

Link to purchase options:

<https://www.pearson.com/store/p/horngren-s-cost-accounting-a-managerial-emphasis-eighth-canadian-edition/P100000959009/9780136962915>

<https://www.vitalsource.com/en-ca/products/horngren-39-s-cost-accounting-srikant-m-datar-madhav-v-9780134672168>

Note: It is strongly recommended that you purchase the e-textbook and not a physical copy. Please note that MYLAB is not part of the course so do not purchase MYLAB.

Additional materials, videos, practice quizzes, and assignments will be posted on UR Courses.

COURSE ASSESSMENT SUMMARY

In order to pass the course, you are required to get a **minimum of 70% in the course**, and must pass the [final exam](#) (i.e., **a minimum grade of 50% on the final examination**).

DESCRIPTION OF ASSESSMENT

| Activity | Weight | Due Date |
|----------------------------|-------------|--|
| Assignment #1 | 10% | To be completed by the last day of the course. |
| Assignment #2 | 10% | To be completed by the last day of the course. |
| Assignment #3 | 10% | To be completed by the last day of the course. |
| Quizzes (6 x 6%) | 36% | All to be completed by the last day of the course. |
| Final Exam | 34% | Can be completed any time after finishing all assignments and quizzes, but must be completed before the final date set within the exam period. |
| Total | 100% | |

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Assignments (3 x 10%)

Assignments are based off of module lecture materials, and will be completed as well as submitted within UR Courses. Please read the assignment instructions CAREFULLY, especially regarding the input of numbers to ensure the system marks it correctly. Assignments can be done in any order but it is recommended that you complete them sequentially. You must complete all three assignments in order to be eligible to attempt the [final exam](#).

Graded Quizzes (6 x 6%)

There are 6 quizzes, each worth 6% of the grade. Quizzes can be done in any order but it is recommended that you complete them sequentially. All six quizzes must be completed in order to be eligible to attempt the [final exam](#).

Final Examination (34%)

The [Final exam](#) is cumulative and consists of 40 multiple choice, numerical input, fill-in-the-blank, and/or ordering questions. **You will only be able to see ONE question at a time and you will NOT be able to move backwards for academic integrity reasons.** As soon as you move to the next page, you will NOT be able to move backwards to the last question. Therefore, make sure that you have answered the question on the page before moving to the next page. The exam has roughly equal weights across the modules and is a mixture of quantitative as well as qualitative questions. You will have three hours to write the exam. **You must attain a 50% or higher on the [final exam](#) to pass the course.** You must complete all 6 graded quizzes and all 4 graded assignments in order to gain access to the [final exam](#).

Academic Regulations

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

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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.

CLASS SCHEDULE

| Module | Topic | Required Course Materials | Assessment |
|----------|--|---|--------------------|
| Module 1 | The Accountant's Role in Decision-Making | Chapter 1 Posted Materials on UR Courses | |
| Module 2 | Cost Terms & Purposes | Chapter 2 Posted Materials on UR Courses | Quiz 1 (6%) |
| Module 3 | Cost Allocation Systems | Chapter 4 Chapter 5 (p. 140 to 154) Chapter 17 (p. 691 to 705) Posted Materials on UR Courses | Quiz 2 (6%) |
| Module 4 | Analysis of Cost Behaviour | Chapter 10 (p. 377 to 388, p. 396 to 405) Appendix 10A (p. 405 to 410) Appendix 10B Posted Materials on UR Courses | Quiz 3 (6%) |
| Module 5 | Cost-Volume-Profit Analysis | Chapter 3 Posted Materials on UR Courses | Assignment 1 (10%) |
| Module 6 | Decision Making and Relevant Information | Chapter 11 (excluding appendix) Posted Materials on UR Courses | Quiz 4 (6%) |
| Module 7 | Data Analytics & Performance Measurement | Posted Materials on UR Courses | Assignment 2 (10%) |
| Module 8 | Intro to Budgeting | Chapter 6 Posted Materials on UR Courses | Quiz 5 (6%) |

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|--------------------------|--|---|--------------------------------|
| Module 9 | Flexible Budgeting & Variance Analysis | Chapter 7 Appendix 7A Appendix 7B Chapter 8 (p. 300 to 311) Chapter 16 (p. 651 to 661) Posted Material on UR Courses | Quiz (6%) |
| Module 10 | Linear Programming | Chapter 11 (p. 451 to 454) Appendix 11A Appendix 11B Posted Materials on UR Courses | Assignment 3 (10%) |
| <u>Final Exam</u> | Cumulative | | <u>Final Exam</u> (34%) |