

**GBUS 832
ACCOUNTING FOR MANAGERS
COURSE OUTLINE (in draft)
WINTER 2024**

INSTRUCTOR DETAILS

Name: [REDACTED]
Email: [REDACTED]

Office Location: [REDACTED]
Office Hours: Tuesdays (1:00-3:00)

CLASS DETAILS

Dates: Tuesday
Times: 7:00-9:45
Location: [REDACTED]

COURSE DESCRIPTION

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

LEARNING OBJECTIVES / OUTCOMES

Student outcomes include the ability to:

- Describe the societal and economic rationale for accounting
- Identify how the conceptual framework impacts development of accounting standards
- Learn to use the fundamental accounting equation
- Explain the impact of transactions on financial statements
- Critically assess the relation between strategy, performance, and financial position
- Use cost-volume-profit to make break-even decisions
- Develop budgets and analyze budget variances
- Analyze case information and recommend an approach based on financial information

COURSE MATERIALS

This course makes use of course methods, therefore several cases will be ordered and charged to each students' account at a small charge. All other resources for this course are available free of charge on the course website or online at the University of Regina library.

Supplemental resources. CPA Canada Handbook; CPA Canada website: www.cpacanada.ca;
International Accounting Standards Board (IASB) website: www.ifrs.org.

COURSE ASSESSMENT

Description	Allocation	Tentative date
Term Exam 1 – Financial Accounting	20%	February 13
Term exam 2 – Managerial Accounting	20%	March 19
Participation and preparation	15%	n/a
Final Examination (cumulative)	45%	April 16

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>

Class preparation and participation: Assigned readings, cases, and problems must be completed in advance of class. Most readings are contemporary literature (e.g., books written for laypersons) to provide an introduction to concepts to be learned in class. Students will also be responsible to read and prepare a case prior to each class. It is expected that students will come to class prepared to participate in classroom discussions on readings and cases. This preparation and related participation will be the basis for 15 percent of the total grade.

COURSE EXPECTATIONS

Consideration for others and respect for each person is a principal way of life within the university community. Students, academic staff, support staff and administrators must be able to work and study in an environment that is free from harassment, discrimination, and intimidation, that all members of the community are entitled to fair and humane treatment, and that all will conduct themselves appropriately, respectfully and responsibly.

A primary responsibility of the University is to provide its students with the opportunity for inquiry and the freedom to discuss and express one's views openly without fear of retaliation, or abuse of person or property. These attributes are the foundation of good citizenship. To this end, students have an obligation to act in a fair and respectful manner toward their peers, the faculty, staff, administration and the physical property of the University and others. Integrity and personal conduct, both on-campus and off-campus, are critical elements in achieving these goals.

ACADEMIC REGULATIONS

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

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

The Centre for Student Accessibility upholds the University's commitment to a diverse and inclusive learning environment by providing services and support to enable students with disabilities, health conditions, illnesses and injuries, to approach their studies in an equal and effective manner. The Centre for Student Accessibility aims to encourage independence, self-advocacy, and equality for all students, while maintaining privacy and confidentiality.

Students who need these services are encouraged to register with the Centre for Student Accessibility to discuss the possibility of academic accommodations and other supports as early as possible. The deadline to register and/or request accommodation letters for instructors coincides with the W drop deadline for courses each semester. To register with the Centre for Student Accessibility, please book an appointment with an Accessibility Advisor by calling 306-585-4631. For further information on what is required to register and receive academic accommodation, please explore the Centre for Student Accessibility website.

Counselling Services

Counselling services are available to provide accessible, evidence-based, and inclusive psychological services. Mental health and wellbeing is an important component of student success. As such, counselling services strives to support students through responsive, skills-based and proactive engagement. For more information, see the counselling services website at <https://www.uregina.ca/student/counselling/services/index.html>

Writing Assistance

The Student Success Centre (SSC) offers personalized support services designed to encourage and assist students with academic challenges, develop skills, set goals and connect with others. Both on-line and in-person services, including tutoring and writing skills, are available. <https://www.uregina.ca/student/ssc/>

STUDENT CONDUCT

Consideration for others and respect for each person is a principal way of life within the university community. Students, academic staff, support staff and administrators must be able to work and study in an environment that is free from harassment, discrimination, and intimidation, that all members of the community are entitled to fair and humane treatment, and that all will conduct themselves appropriately, respectfully and responsibly.

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