

General Course Information

Instructor: Adeel Mahmood
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Office Location: MacDonald Hall, Room 204
Office Hours: Tuesday and Thursday after class or by appointment
Department/School: Department of Management

Class Schedule: Tuesdays/Thursdays: 1:00pm – 2:20pm

Pre-requisites: 1 of ACCT*2230, AGECE*2230, BUS*2230

Co-requisites: N/A

Course Description

This course continues the managerial decision making focus of ACCT*2230. Topics include transfer pricing, the decision-making process, variances, and performance measurement.

Course Learning Outcomes

Upon successfully completing this course, you will be able to:

1. Evaluate cost classifications and costing methods for management of ongoing operations.
2. Evaluate and apply cost management techniques, such as cost-volume-profit, appropriate for specific costing decisions.
3. Prepare and evaluate operational plans and budgets, as well as compute and analyze implications of variances.
4. Incorporate managerial accounting tools in their decision-making processes for short-term decisions and process improvements.

These learning outcomes will be achieved by having students adopt the role of a business manager confronted with a real-life situation and apply management accounting tools to accounting data with the goal of addressing issues and making appropriate decisions in both manufacturing and service industries.

Indicative Content

Date	Chapters/Topics	Quizzes	Activities
May 11	Introduction	-	-
May 16	Ch. 3: Cost-Volume-Profit Analysis	-	-
May 18	Ch. 3: (<i>In-Class Problems</i>)	-	<i>Demo</i>
May 23	Ch. 4: Job Costing	-	-
May 25	Ch. 4: (<i>In-Class Problems</i>)	1	-
May 30	Ch. 5: Activity-Based Costing & Activity-Based Management	-	-
Jun 1	Ch. 5: (<i>In-Class Problems</i>)	-	A-1
Jun 6	Ch. 6: Master Budget and Responsibility Accounting	-	-
Jun 8	-	2	A-2
Jun 13	TERM TEST I	-	-
Jun 15	Ch. 7: Flexible Budgets, Variances, and Management Control I	-	-
Jun 20	Ch. 7: (<i>In-Class Problems</i>)	-	A-3
Jun 22	Ch. 8: Flexible Budgets, Variances, and Management Control II	-	-
Jun 27	Ch. 8: (<i>In-Class Problems</i>)	3	-
Jun 29	Ch. 11: Decision Making and Relevant Information	-	-
Jul 4	Ch. 11: (<i>In-Class Problems</i>)	-	A-4
Jul 6	Ch. 12: Pricing Decisions, Product Profitability, and Cost Mgmt	-	-
Jul 11	Ch. 12: (<i>In-Class Problems</i>)	-	A-5
Jul 13	-	4	A-6
Jul 18	TERM TEST II	-	-
Jul 20	Ch. 17: Process Costing	-	-
Jul 25	Ch. 17: (<i>In-Class Problems</i>)	-	A-7
Jul 27	Ch. 21: Transfer Pricing	-	-
Aug 1	-	5	A-8
Aug 11	FINAL EXAM		

Course Assessment

Assessment	Weight	Description	Associated Learning Outcomes	Due Date/ location
Assessment 1:	10%	Quizzes	1 - 4	Refer to weekly schedule / in class
Assessment 2:	10%	Class Activities	1 - 4	Refer to weekly schedule / in class
Assessment 3:	40%*	Term Tests I and II	1 - 4	Refer to weekly schedule / in class
Assessment 4:	40%	Final Exam	1 - 4	Aug 11, 2017
Total	100%			

Teaching and Learning Practices

This course is a continuation of ACCT*2230. The issues addressed and analytical tools taught are practical in application. Each student is encouraged to adopt the role of a business manager confronted with a real-life situation. The student will learn how to apply management accounting tools to the accounting data. While the text literature and many of the problems focus on a manufacturing setting, the concepts are applicable to all enterprises. An attempt has been made to introduce as many service industry examples as possible.

Learning in this course results primarily from in-class discussion and problem-solving, and out-of-class analysis. Students will be encouraged to think, analyze, evaluate, and solve problems – that is, not memorize. Students are expected to come to class on time and be prepared for the class (having read the assigned reading and done the associated problems).

Course Requirements

Students will get to work in groups during the course. Each student group will complete the **Quizzes** and the **Class Activities**. *The group members will be assigned individual grades relative to the group grade based on the peer assessments completed at the end.*

Students will receive more guidance on group formation in the first week of classes.

QUIZZES

There are five quizzes in total, and they will each be written in the class of the week they are scheduled for. Each quiz will have test-style questions, covering the content covered in the

preceding set of lectures. The best 4 quiz grades out of the 5 total quiz grades will be counted towards the quiz marks.

The quizzes will be written by students in groups. Students will form groups of their choice. Each student group will also complete the **Class Activities** as described below.

CLASS ACTIVITIES

Class Activities are problem-solving activities led by teams and conducted in class with other students. The leading team designs an in-class activity on a pre-assigned topic, while the remaining students participate and get graded on their performance in the activity. More details of the format, structure, and content coverage will be provided during the term.

TERM TESTS I AND II

The term tests, written in class on an individual basis, may consist of a combination of multiple-choice and short-answer questions. More details of the format, structure, and content coverage will be provided during the course of the term.

* *Although the two tests combine to form 40% of the student's final grade, the test in which the student's percentage mark is higher will form 25% of the student's final grade with the other test comprising the remaining 15%.*

FINAL EXAM

The final exam, written during the official final exam period, may consist of a combination of multiple-choice and short-answer questions. More details of the format, structure, and content coverage will be provided during the course of the term.

A student missing the final exam is subject to the policies and procedures outlined in the Academic Calendar for missed final exams.

Course Resources

Required Textbook:

Horngren, Datar, Rajan, Beaubien, Graham; Cost Accounting: A Managerial Emphasis; 7th Canadian Edition; Pearson Canada; ISBN: 9780133929157

Course Policies

Grading Policies

There are no deferred quizzes or tests.

If a student misses a group activity, the student should ensure a proportionally greater contribution to other group work elements during the course. The marks for the group components will be reallocated at the end of the term in line with the peer evaluations completed by group members.

If a student misses a term test for a valid reason with documentation, the weight of the test will be added to the final exam. *Students must provide the instructor with the documentation **within one week** of the missed test.*

Course Policy regarding use of electronic devices and recording of lectures

Electronic recording of classes is expressly forbidden without the consent of the instructor. When recordings are permitted, they are solely for the use of the authorized student and may not be reproduced, or transmitted to others, without the express written consent of the instructor.

University Policies

Academic Consideration

When you find yourself unable to meet an in-course requirement because of illness or compassionate reasons, please advise the course instructor in writing, with your name, id#, and e-mail contact. See the [academic calendar](#) for information on regulations and procedures for Academic Consideration

(<https://www.uoguelph.ca/registrar/calendars/undergraduate/current/c08/c08-ac.shtml>)

Academic Misconduct

The University of Guelph is committed to upholding the highest standards of academic integrity and it is the responsibility of all members of the University community, faculty, staff, and students to be aware of what constitutes academic misconduct and to do as much as possible to prevent academic offences from occurring.

University of Guelph students have the responsibility of abiding by the University's policy on academic misconduct regardless of their location of study; faculty, staff and students have the responsibility of supporting an environment that discourages misconduct. Students need to remain aware that instructors have access to and the right to use electronic and other means of detection. Please note: Whether or not a student intended to commit academic misconduct is not relevant for a finding of guilt. Hurried or careless submission of assignments does not excuse students from responsibility for verifying the academic integrity of their work before submitting it. Students who are in any doubt as to whether an action on their part could be construed as an academic offence should consult with a faculty member or faculty advisor.

The [Academic Misconduct Policy](#) is detailed in the Undergraduate Calendar

(<https://www.uoguelph.ca/registrar/calendars/undergraduate/current/c08/c08-amisconduct.shtml>).

Accessibility

The University of Guelph is committed to creating a barrier-free environment. Providing services for students is a shared responsibility among students, faculty and administrators. This relationship is based on respect of individual rights, the dignity of the individual and the University community's shared commitment to an open and supportive learning environment. Students requiring service or accommodation, whether due to an identified, ongoing disability or a short-term disability should contact the Student Accessibility Service (SAS) as soon as possible.

For more information, contact CSD at 519-824-4120 ext. 56208 or email accessibility@uoguelph.ca or see the [SAS website](#) (<https://www.uoguelph.ca/csd/>).

Course Evaluation Information

Please refer to the [Course and Instructor Evaluation Website](#)

(https://courseeval.uoguelph.ca/CEVAL_LOGIN.php).

Drop date

The last date to drop one-semester courses, without academic penalty, is **Friday, July 7, 2017**. For regulations and procedures for Dropping Courses, see the [Academic Calendar](#)

(<https://www.uoguelph.ca/registrar/calendars/undergraduate/current/c08/c08-drop.shtml>).

Academic Load

Students should note that 10 to 12 hours of academic time and effort per week (including classes) are expected for a 0.50 credit course. (Refer to University Degree Regulations and Procedures <http://www.uoguelph.ca/registrar/calendars/undergraduate/current/c08/c08-aload.shtml>).

Additional Course Information

Code of Conduct – The Top Ten

As a student in the Department of Management, College of Business and Economics at the University of Guelph, you are a member of a scholarly community committed to improving the effectiveness of people and organizations, and the societies in which they reside, through groundbreaking and engaging scholarship and pedagogy. We seek to promote a comprehensive, critical and strategic understanding of organizations, including the complex interrelationship between leadership, systems (financial and human) and the broader social and political context. And, we prepare graduates for leadership roles in which organizational objectives, self-awareness, social responsibility and sustainability are primary considerations.

In keeping with this commitment, we expect all of our students (indeed – all members of our community) to act in a professional and respectful manner to fellow students, staff and faculty, as well as to members of the broader university and local community. This expectation is very much in keeping with your preparation for a professional career.

The following conduct is expected of all of our students:

1. Come to class prepared to learn and actively participate (having completed assigned readings and attempted the assigned problems).
2. Approach your academic work with integrity (avoid all forms of academic misconduct).
3. Arrive on time and stay for the entire class. If you happen to be late, enter the classroom as quietly as possible. If you have to leave class early, alert the faculty member in advance.
4. While in class, refrain from using any written material (e.g., newspaper) or technology (e.g., the Internet, computer games, cell phone) that is not relevant to the learning activities of that class. Turn off your cell phone at the start of each class.
5. Listen attentively and respectfully to the points of view of your peers and the faculty member. Don't talk while others have the floor.
6. Raise your hand when you wish to contribute and wait to be called upon. Challenge others appropriately, drawing on reason and research rather than unsubstantiated opinion, anecdote and/or emotion. Keep an open mind and be prepared to have your point of view challenged.
7. When sending emails to faculty, apply principles of business writing; use a professional and respectful style (use a formal salutation, check for spelling and grammatical errors, and avoid slang and colloquial short forms).
8. If you need extra help, ask for it. However, do not wait until right before a midterm/final exam. Keep up with the work in the course. When meeting with your instructor, have your questions prepared in advance.
9. Complete the online course evaluations at the end of the term and provide thoughtful feedback. We are committed to continuously improving our teaching practice, but need your input to help us decide what to focus on.