



Business Administration

Course Number:	BUAD 264
Course Title:	MANAGEMENT ACCOUNTING
Credits:	3
Course Description:	This course refines and extends the range of financial models developed in BUAD 111 with changes from the past to the future. The budget replaces the balance sheet, performance and analysis replaces the income statement and the cash flow forecast replaces the cash flow statement. Break-even analysis, and make-or-buy, pricing and capital investment decisions are studied. (also offered by Distance Education)
Semester and Year:	Fall 2015
Prerequisite(s):	BUAD 111 or 131
Corequisite(s):	No
Prerequisite to:	BUAD 305, 340, 360, 365, 382, 461, Corequisites 272, 293
First Year:	Yes
Hours per week:	3
Graduation Requirement:	BBA and Diploma - Required
Substitutable Courses:	No
Transfer Credit:	CPA, CIB, PMAC credit
Special Notes:	
Original Developed:	1978
Effective Date of Approval:	January 2004
Current Approval:	

Course Schedule

Date		Topic	Textbook
Week of:		Tues. Sept 8 College-wide Orientation Day Wed. Sept 9 Classes begin Mon. Oct 12 Thanksgiving Day – no classes Wed. Nov 11 Remembrance Day – no classes Thur. Dec 10 Last day of regularly scheduled classes	
Sept	7	An Introduction to Managerial Accounting	Ch 1
	14	Cost Concepts Cost Behaviour: Analysis and Use	Ch 2 Ch 3
	21	Cost Behaviour: Analysis and Use Cost-Volume-Profit Relationships	Ch 3 Ch 8
	28	Cost-Volume-Profit Relationships	Ch 8
Oct	5	Midterm Review Mid-term Exam #1 (Chapters 1, 2, 3 & 8)	
	12	Budgeting	Ch 7
	19	Budgeting Standard Costs and Variance Analysis	Ch 7 Ch 11
	26	Standard Costs and Variance Analysis Budget Project Due	Ch 11
Nov	2	Midterm Review Mid-term Exam #2 (Chapters 7, 8 & 11)	
	9	Organizational Structure and Performance Measurement Relevant Costs: The Key to Decision Making	Ch 12 Ch 9
	16	Relevant Costs: The Key to Decision Making	Ch 9
	23	Capital Budgeting Decisions	Ch 10
	30	Capital Budgeting Decisions	Ch 10
Dec	7	Final Exam Review	
Dec	12 - 22	Final Exam Period (Chapters 8, 9, 10, 12)	

SKILLS ACROSS THE BUSINESS CURRICULUM

The Okanagan School of Business promotes core skills across the curriculum. These skills include reading, written and oral communications, computers, small business, and academic standards of ethics, honesty and integrity.

STUDENT CONDUCT AND ACADEMIC HONESTY

What is the Disruption of Instructional Activities?

At Okanagan College (OC), disruption of instructional activities includes student “conduct which interferes with examinations, lectures, seminars, tutorials, group meetings, other related activities, and with students using the study facilities of OC”, as well as conduct that leads to property damage, assault, discrimination, harassment and fraud. Penalties for disruption of instructional activities include a range of sanctions from a warning and/or a failing grade on an assignment, examination or course to suspension from OC.

What is Cheating?

“Cheating includes but is not limited to dishonest or attempted dishonest conduct during tests or examinations in which the use is made of books, notes, diagrams or other aids excluding those authorized by the examiner. It includes communicating with others for the purpose of obtaining information, copying from the work of others and purposely exposing or conveying information to other students who are taking the test or examination.”

Students must submit independently written work. Students may not write joint or collaborative assignments with other students unless the instructor approves it in advance as a group/team project. Students who share their work with other students are equally involved in cheating.

What is Plagiarism?