

# Business Administration

Course Number: **BUAD 466** (*formerly BUAD 366*)

Course Title: **ADVANCED MANAGERIAL ACCOUNTING**

Credits: 3

Calendar Description: This is the final course in the managerial accounting sequence. Topics include cost/volume/profit analysis, pricing theory, product costing, variance analysis, management control systems, capital budgeting, cost management, decentralization and transfer pricing, performance measures, ethical considerations, and decision making. Managerial accounting concepts for not-for-profit and government or public organizations 5.9(ol)2n2 637.44 (also 2 (6p) 10.d. by Distance Education)

Semter and Year:

**Professors**

**Evaluation Procedure**

|                         |      |
|-------------------------|------|
| Assignments             | 5%   |
| Quizzes                 | 5%   |
| Cases                   | 10%  |
| Mid-term Exam #1 and #2 | 40%  |
| Final Exam              | 40%  |
| Total                   | 100% |

**Notes**

Chapter notes, problem solutions, and general information about the course are posted on Moodle. It is important for students to print out the lesson notes and bring them to class.

Online quizzes must be completed prior to each chapter being covered in class. Quiz due dates will not be extended for any reason.

There are four cases

## Course Schedule

| Date   |        | Topic   | Textbook |
|--------|--------|---|----------|
| Dates: |        | Tues. Sept 8 College-wide Orientation Day<br>Wed. Sept 9 Classes begin<br>Mon. Oct 12 Thanksgiving Day – no classes<br>Wed. Nov 11 Remembrance Day – no classes<br>Thur. Dec 10 Last day of regularly scheduled classes |          |
| Sept   | 7, 14  | Cost-Volume-Profit Analysis   | Ch 3     |
|        | 14, 21 | Quantitative Analysis of Cost Functions<br><u>Start Case 1</u>  | Ch 10    |
|        | 21, 28 | Decision Making and Relevant Information  | Ch 11    |
| Oct    | 5      | <b>Mid-term Exam #1</b> (Chapters 3, 10, 11)  |          |
|        | 5, 12  | Pricing Decisions, Product Profitability Decisions, and Cost Management<br><u>Case 1 Due (Oct 14) &amp; Start Case 2</u>  | Ch 12    |
|        | 19, 26 | Cost Management; Quality, Time and the Theory of Constraints  | Ch 19    |
|        | 28     | <b>Mid-term Exam #2</b> (Chapters 12 & 19)  |          |
| Nov    | 2      | Capital Budgeting: Methods of investment Analysis<br><u>Case 2 Due (Nov 4) &amp; Start Case 3</u>   | Ch 21    |
|        | 9      | Capital Budgeting: Methods of investing Analysis  | Ch 21    |
|        | 16     | Capital Budgeting: A Closer Look  | Ch 22    |
|        | 23     | Capital Budgeting: A Closer Look<br><u>Case 3 Due (Nov 25)</u>  | Ch 22    |
|        | 23, 30 |   |          |

## **SKILLS ACROSS THE BUSINESS CURRICULUM**

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The Okanagan School of Business promotes core skills across the curriculum. These skills include reading, written and