

Business Administration

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| 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 are also included. (also offered by Distance Education) |
| Semester and Year: | Winter 2015 |
| Prerequisite(s): | BUAD 274 or BUAD 365 |
| Corequisite(s): | No |
| Prerequisite to: | No |
| Final Exam: | Yes |
| Hours per week: | 3 |
| Graduation Requirement: | Elective – BBA |
| Substitutable Courses: | No |
| Transfer Credit: | CGA, CMA |
| Special Notes: | Students with credit for BUAD 366 cannot take BUAD 466 for additional credit. |

Evaluation Procedure

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| 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 assigned and they must be submitted on the due dates specified.

Students are expected to write mid-term and final examinations at the scheduled times and dates; medical certificate or other supporting documentation will be required for approval of out-of-time exams. The final exam is 20% comprehensive

Required Texts/Resources

Cost Accounting: A Managerial Emphasis Sixth Canadian Edition, C. Horngren, G. Foster, S. Datar, M. Gowing, Pearson Prentice Hall, 2013.

Calculator

Students will require a financial calculator for this course. Texas Instruments BA-II Plus is recommended, but any brand or model of financial calculator, which can perform time-value-of money and cash flow calculations, is acceptable.

Course Schedule

| Date | | Topic | Textbook |
|----------|----|--|----------|
| Week of: | | Mon. Jan 5 Classes begin Family Day Feb 9 & Feb 10 to 13 Reading Break – no classes Good Fri. Apr 3 & Easter Mon. Apr 6 – no classes Tues. Apr 14 Last day of regularly scheduled classes | |
| Jan | 5 | Cost-Volume-Profit Analysis | Ch 3 |
| | 12 | Quantitative Analysis of Cost Functions <u>Start Case 1</u> | Ch 10 |

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

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