

Business Administration

Course Number: BUAD 264

Course Title: MANAGEMENT ACCOUNTING

Credits: 3

Calendar 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. Costing methods, make-or-buy, pricing and capital investment decision-10.6 (p86Bs)-2 (t)-6.6 (on-1

Substitutable Courses: No

Transfer Credit: CPA

Devia Rubadeau

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Evaluation Procedure

Project – Master Budget	10%
Term Work	25%
Mid-term Exam	25%
Final Exam	40%
Total	100%

Notes

Project – MASTER BUDGET

Students will individually complete a project worth 10% of their total grade. The project will involve using Microsoft Excel to prepare an integrated master budget. This gives students an opportunity to apply the skills learned in Chapter 7 of the text, skills that embody a key concept in managerial accounting.

Exams – Midterm & a Final

The midterm exam covers chapters 1, 2, 3, 5 and 6

The final exam is comprehensive, covering all chapters taught in the course.

Students are expected to write exams at the scheduled times and dates. Out-of-Time Exams will not be granted for vacations, trips or reasons other than those satisfying the criteria stated in the OC Policies for Examinations published in the OC Calendar. Medical certificate or other supporting documentation will be required for Out-of-Time Exams.

Required Texts/Resources

Introduction to Managerial Accounting, 6th Canadian Ed., Brewer, Garrison, Noreen, Kalagnanam, Vaidyanathan

A calculator will be necessary for most of the course. In certain chapters, a financial calculator (Texas Instruments BA II Plus recommended) will be useful.

Course Schedule

Date		Topic	Textbook
2023 Week of		Monday January 9 th , First day of class Monday February 20 th , Statutory Holiday (no classes) February 21 st thru 24 th , Mid-semester study break (no classes) Friday April 7 th and Monday April 10 th , Statutory Holidays (no classes) Friday April 14 th , Last day of class	
1	Jan. 9	An Introduction to Managerial Accounting	Ch. 1
2	Jan. 16	Cost Concepts	Ch. 2
3	Jan. 23	System Design: Job Order Costing	Ch. 3
4	Jan. 30	Activity Based Costing	Ch. 5
5	Feb. 6	Cost Behavior: Analysis and Use	Ch. 6
6		Term	4 87.36

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
