



BEEDIE SCHOOL OF BUSINESS

SIMON FRASER UNIVERSITY

COURSE: BUS 254 Managerial Accounting	SEMESTER: Fall 2023	
INSTRUCTOR: Dr. Hwee Cheng Tan (Dr. Tan) Email: hctan@sfu.ca Burnaby office: WMC3377 Burnaby office hours: Please check Canvas Burnaby Tel: 778-782-8899	D100 (Burnaby) Lecture: Thur 10:30am -12:20pm Venue: B9200	E100 (Burnaby) Lecture: Wed 4:30-6:20 pm Venue: C9002

1. REQUIRED TEXT

Managerial Accounting, Tools for Business Decision-Making, 6th Canadian Edition

Weygandt, Kimmel, Kieso and Aly. Two options are available

- (1) Ebook(Cheapest) option: WileyPLUS student package (WileyPLUS access with a built in e-text): ISBN 9781119731801.
- (2) WileyPLUS + Loose Leaf Text (set): ISBN 9781119731818

The access code for Wileyplus is available on Canvas.

For students who want to purchase a set (WileyPLUS + a loose leaf copy of the text), you can go to www.wileyplus.com to buy the book. You can also use the 5th edition of the textbook. If you choose to use an older edition, please use the tutorial questions posted on Canvas for your tutorials. All lecture notes and reading materials are posted on CANVAS.

Wileyplus is not required for this course.

2. COMMUNICATION

All announcements are made through CANVAS. Please make sure you check CANVAS and your SFU email regularly.

3. OBJECTIVES

This course introduces students to the fundamental concepts of managerial accounting, and how information from managerial accounting systems is used in product costing, decision making, and planning, control and performance evaluation within organizations.

At the end of the course, it is expected that you will be able to

- Recognize the importance of management accounting in an organisation. To understand what accounting can do for decision-makers and its use for planning and control functions
- Identify the characteristics and behaviour of different types of costs and analyse decisions that influence these costs
- Recognize the application contexts of the various cost accounting systems: Job-order costing, activity-based costing, absorption and variable costing
- Use of cost-volume-profit analysis to determine the break-even point, the safety margin and potential profit in a given situation

- Describe management's decision-making process and the concept of incremental analysis.
- Identify and apply different pricing methods
- Describe budgetary planning and control and preparing of budgets
- Describe standard costs and variance analysis.

4. INSTRUCTIONAL METHODOLOGY

The course consists of weekly lectures and tutorials. You are expected to do the assigned questions before the tutorials and participate in in-class group work and discussions. A lot of material is covered during the lectures and each lecture builds on the previous ones; thus, it is important for you to keep up with the material. It is also essential to master the basic concepts early in the course in order to keep up with the more difficult ones later on in the course.

Lectures: I strongly encourage you to attend lectures. It is easy to fall behind if you start missing classes. It takes more time to puzzle things out yourself than to listen to explanations made during the lectures. Discipline is needed to be successful in this course and also your University career.

Tutorials: You can only attend the tutorial session you are registered for. You will be randomly assigned to groups for quizzes. You will be in the same group throughout the term.

5. EVALUATION AND GRADING

Letter grades will be assigned in accordance with the norms established by the Beedie School of Business

Grade (200 level course)	A	B	C	D,F,N
Average (Range)	16% (12%-20%)	38% (32%-42%)	36% (32%-46%)	10% (0-14%)

In a 200-level course, the class average will be about 2.7 or a B-. From table above, approximately half the class will get B- and above.

6. EXPECTED HOURS OF WORK

This is a **very intensive course that requires consistent work throughout the term**. You are expected to spend at least **10 hours per week** on this course. You are advised not to commit to paid employment if you cannot meet these minimum hours of work. If you plan to work, make sure that you are highly organized. Students who do not study consistently usually do badly in this course. It is better to pass the course the first time than to repeat it for a better grade. Repeating a course is a waste of time and money and delays your graduation.

7. ASSESSMENT

Type	Percent	Marking	How marks are assigned
Homework	8.0%	1 mark per homework. Best 8 submissions. (i.e., 2 absences allowed for whatever reason*)	Strong attempt (full marks) Average attempt (partial marks) No attempt (0 marks)
Groupwork in tutorials	12.0%	1.5 mark per tutorial. Best 8 groupwork. (i.e., 2 absences allowed for whatever reason*)	Correct answers and clear detailed workings (full marks)
Tutorial participation	3.0%	Questions and comments during first part of tutorial	Very active(full marks), Somewhat active (partial marks) No participation(0 marks)
Mid-term	19.0%	See below	See below
Final Exam	58.0%	See below	See below
Total	100.0%		

* This includes medical issues, transit problems, personal emergencies, or any other exigencies.

8. TUTORIALS

(a) Attendance at tutorials is **mandatory**. **Formal assessments will take place starting from the SECOND tutorial (week 3).**

(b) **Homework:** Each week questions from the textbook will be assigned for homework. **You are graded on two documents (1) solutions to homework (0.5mk), and (2) “Speedy guide” sheet (0.5 mk).** You are expected to attempt the questions yourself. You are graded **on your attempt at solving the questions**. Full marks will be given when you provide evidence of effort (not accuracy) in solving the questions, and writing down important points in your “Speedy guide”. Partial marks are awarded for partial work. No marks are awarded for an insignificant amount of work or no work. **No marks are given if you use the speedy guide to simply record lecture notes.** If you submit work that is not your own, you will get zero because this is academic dishonesty. You must write out your answers on a PAPER notebook and the “Speedy guide” booklet. **Please indicate your name on the first page of your homework and the “Speedy guide”.** You will be provided a “Speedy guide” booklet. **You cannot use an ipad to write out your homework. Any homework done electronically receives a ZERO.**

You must show your homework at the beginning of your tutorial session (first 10 minutes). **The following marks apply for late submissions.** Before TA starts explaining the homework questions (no deduction). Once TA explains starts the tutorial (50% of grade deducted). After the tutorial has ended (zero marks). No email submissions are accepted.

(c) **In-class group activity:** Each week you will complete in-class exercises on a group basis. You will be assigned to a group of four, with a leader rotated each week. There will be 11 in-class

exercises (10 plus one practice round). The grades are awarded on a group basis. The grades for the **best 8 out of 10** exercises will count towards your own grade. You are expected to participate in the group discussion. Group members will get marks only when present for the group activity. The in-class activities include exercises on material covered in the previous (or earlier) lectures. **Answers to the in-class activity are only provided during class. If you are absent from tutorials, it is your responsibility to ask your groupmates for a copy of the in-class activity and the answers. The tutor will not email entire sets of in-class activity or answers to you.**

No laptops or phones are allowed during the in-class activity. You can use any handwritten notes during the in-class activity (e.g., your homework booklet and speedy guide).

(d) **In-class participation:** The tutor will go through some of the assigned questions and in-class exercises. You will have the opportunity to participate during these sessions. Participation will come mainly in the form of verbal communication or any other means that the TA suggests. You need not participate in all sessions to get full marks. Your TA will evaluate your overall contribution to the class discussion at the end of the term.

9. MIDTERM AND FINAL EXAMS

The midterm and final exams will consist of any or all of the following: multiple-choice questions, problem solving, short-answer and essay questions. The final exam is comprehensive, but a higher percentage of questions will be allocated to materials not included in the midterm exam. Both exams are closed-book.

The final exam date will be announced at a later date.

10. ABSENCE IN EXAMINATIONS

Please familiarize yourself with this information.

<https://www.sfu.ca/students/academic-success/academic-concessions.html>

Every student is expected to participate in work assigned during the semester. The marks obtained for work during the semester will be used in determining the final standing for the course. A passing grade in any examination does not ensure a passing grade for the course. Note that academic concessions are given only for **“Unexpected situation or circumstance prevents you from participating in course-related activities”**. **I do not grant concessions before the exam is held.**

ABSENCE FROM MID-TERM EXAM:

Required: Students who miss the mid-term examinations because of short-term illness must fill up the certificate of illness form (see below). For longer-term illnesses, please consider applying for [Withdrawal Under Extenuating Circumstances \(WE\)](#). The requirement for medical certificate or self-declaration form may change as required by University policies.

<https://www2.cs.sfu.ca/CourseCentral/135/tjd/downloads/SFUcertificateOfIllness.pdf>

You must also provide your examination timetable together with this certificate.

Impact: The final decision as to whether a modification of course requirements should be granted rests with the instructor. If a modification is granted by the instructor, there may be a make-up exam within 3 days of the missed exam. To ensure fairness to all students, the difficulty of deferred exams is adjusted to take into consideration the additional time available to the students to prepare for the deferred exam.

Only if the student meets with an accident or severe illness (properly documented by health practitioner), then the weight of the mid-term will be carried forward to the final exam to make up for the missed mark on the midterm exam. A higher weight for the final exam almost always increases anxiety and stress for students. The mid-term provides feedback on the student's progress in the course. Missing the mid-term means there is no feedback.

ABSENCE FROM FINAL EXAM:

Required: If a student misses the final examination, according to University's policy, the student "must request a DE on the basis of documented medical or compassionate grounds within 24 hours after the final examination date or final coursework is submitted. Within four days the student must also submit a physician's certificate or other documentation substantiating the request for deferral. Failure to submit supporting documents may result in an F or N grade" The form to be completed by the physician is here.

<https://www.sfu.ca/content/dam/sfu/students/pdf/certificate-of-illness.pdf>

You must also provide your examination timetable together with this certificate.

Impact: If you miss the final exam with approved reasons, a DE notation will be given. The date of the deferred exam depends on the exam schedule of the affected students. **The deferred exam can be held any time after the main BUS254 exam to the fifth day of classes in the semester immediately following the one in which the notation was awarded.** There will be only ONE deferred exam. To ensure fairness to all students, the difficulty of deferred exams is adjusted to take into consideration the additional time available to the students to prepare for the deferred exam.

11. ACADEMIC DISHONESTY

Cheating is academic dishonesty. You may feel pressured if you have tight deadlines. You may ask someone else to complete your work for you, or you may copy from someone else or from web sources. Do not do this. The consequences are severe if you are caught cheating. They include failure for the course, failure with dishonesty in your transcript and expulsion. **If you want to do well, the TAs and instructor are available for help. Please consult the TAs or the instructor regularly to clarify your questions and make sure you go through all the assigned questions.**

The following examples are representative but not exhaustive of activities constituting academic dishonesty:

- Plagiarism (presenting the work of another person (known or unknown) as your own)
- Submitting the same work more than once without prior approval
- Translating a work from one language to another without complete and proper citation.
- Cheating
- Impersonation (having someone else write your exam)
- Submitting false records or information (forged medical notes)

- Stealing or destroying the work of another student
- Unauthorized or inappropriate use of computers, calculators and other forms of technology in course work, assignments or examinations.

You are expected to post comments, and write reports and exams in your own words. Whenever you take an idea or passage from another author, you must acknowledge it by appropriately citing the source. Plagiarism is the unacknowledged use of other people's ideas or work. Plagiarism is often unintentional and can be avoided through careful work habits and familiarity with academic conventions. But whether intentional or unintentional, plagiarism is recognized as a serious academic offence. The university's strong stance against plagiarism reflects our shared commitment to intellectual honesty, and the original contributions of each student and faculty member validate and sustain the university as a vital centre of knowledge and research. It is your responsibility, as a student and a member of the academic community, to ensure that you have correctly acknowledged and cited all the resources you have used in writing your work.

For more information you will find the SFU policy on Academic Honesty at:

<http://www.sfu.ca/policies/gazette/student.html>

11. COURSE OUTLINE

Wk	Scheduled lecture day	Topic	Readings	Remarks	Tutorial questions for the week (All questions are also posted on canvas under section called Tutorials.)
1	E100: 6 Sep D100: 7 Sep	Intro to course, Basic cost concepts	Chap 1 (p 1-1-8, browse rest) Chap 2 (up to page 2-16)		No tutorials this week
2	E100: 13 Sep D100: 14 Sep	Preparation of manufacturing accounts, Job-order costing (I)	Chap 2 (p.2-17 onwards) Chap 3 (up to accumulation of costs)		Tutorials start Practice round for quiz BE2-12, E2-22, E2-24, E2-25, P2-43A (Additional practice, not for homework check) E2-21, E2-26
3	E100: 20 Sep D100: 21 Sep	Job-order costing (II)	Chap 3 (Job order costing)		Formal assessment begins Chap 2: E2-31, E2-33, P2-45A

Wk	Scheduled lecture day	Topic	Readings	Remarks	Tutorial questions for the week (All questions are also posted on canvas under section called Tutorials.)
					Chap 3: BE3-2, BE3-3, D3-13, E3-17a. (Additional practice, not for homework check) P2-53B, P2-56B
4	D200: 27 Sep D100: 28 Sep	Activity-based costing	Chap 5		D3-14, D3-16, E3-19, E3-24, E3-26 (Additional practice, not for homework check) P3-39B, E3-20
5	D100: 4 Oct D200: 5 Oct	Alternative inventory costing methods	Chap 8	Omit throughput costing	E5-18, E5-20, E5-24, E5-27, E5-30 (Additional practice, not for homework check) P5-43B, P5-46B
6	D200: 11 Oct D100: 12 Oct	Decision making: Cost volume profit analysis	Chap 6		Chap 8: E8-22, E8-23, E8-24, P8-39B, P8-43B (Additional practice, not for homework check) E8-19, P8-40B, P8-42B
7	D200: 18 Oct D100: 19 Oct	Incremental analysis	Chap 7		D6-18, E6-23, E6-27 P6-53B, P6-56B (Additional practice, not for homework check) P6-59B, P6-61B

Wk	Scheduled lecture day	Topic	Readings	Remarks	Tutorial questions for the week (All questions are also posted on canvas under section called Tutorials.)
8	D200: 25 Oct D100: 26 Oct	<p style="text-align: center;">Mid-term (Topics in weeks 1 to 5) No tutorials this week</p>			
9	D200: 1 Nov D100: 2 Nov	Pricing	Chap 9		E7-19, E7-21, E7-23, P7-47B, P7-60B (Additional practice, not for homework check) E7-32, P7-59 B
10	D200: 8 Nov D100: 9 Nov	Budgetary planning	Chap10	Omit budgeting in service enterprises and not for profit organizations (p. 443)	D9-12, E9-21, E9-27, E9-30, P9-52B (Additional practice, not for homework check) BE9-7, P9-60B
11	D200: 15 Nov D100: 16 Nov	Budgetary control and responsibility accounting	Chap 11	Omit (residual income p. 500)	E10-21, E10-26, E10-27, E10-30, P10-54B (Additional practice, not for homework check) E10-25, P10-55B
12	D200: 22 Nov D100: 23 Nov	Standard cost and variance analysis	Chap 12	Omit p.553-559 Balanced scorecard, standard cost accounting system	E11-25, E11-27, E11-30, P11-53B, P11-55B (Additional practice, not for homework check) P11-52B, P11-58B (omit questions on residual income)
13	D200: 29 Nov	Review			BE12-3, E12-18, E12-26, E12-27, P12-52B

Wk	Scheduled lecture day	Topic	Readings	Remarks	Tutorial questions for the week (All questions are also posted on canvas under section called Tutorials.)
	D100: 30 Nov				(Additional practice, not for homework check) E12-28, E12-30B, P12-56B
	To be announced	Final exam (Written section: topics from week 6 onwards MCQ section: All topics)			

For even more practice, please do all the comprehensive do it questions and the self study questions at the end of each chapter.