

UNIVERSITY OF ALBERTA SCHOOL OF BUSINESS  
DEPARTMENT OF ACCOUNTING, OPERATIONS AND INFORMATION SYSTEMS  
**Accounting 322**  
**Introduction to Accounting for Management Decision Making**  
**Syllabus**  
WINTER 2017

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Instructor:	Ke Wang, PhD	<u>Classes:</u>
Office:	BUS 3-40N	B04: TR 9:30 am – 10:50 am (BUS 1-5)
Office Hours:	W 11:00 am – 1:00 pm	B05: TR 11:00 am – 12:20 pm (BUS 1-5)
Email:	k.wang@ualberta.ca	B07: TR 3:30 pm – 4:50 pm (BUS 1-6)

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## 1. Course Description and Objectives

This course is an introduction to managerial accounting. It is designed to make business students aware of the roles that accounting plays within organizations. The focus is primarily on the informed use of managerial accounting information, rather than on its production. The course emphasizes the links between accounting information and management activities such as strategic and operational decision making, financial planning and control, organizational design, and performance evaluation. The course examines how managerial accounting is used within a variety of organizations, including manufacturing, merchandising, and service businesses, as well as public-sector and not-for-profit organizations.

Specific skills developed in this course include the abilities to:

- identify, categorize, and analyze the behaviour of costs;
- utilize cost information in making decisions (i.e., cost-benefit and profitability analyses);
- prepare and use budgets; and
- use accounting information to evaluate and motivate the performance of divisions, departments, and other units within organizations.

This course incorporates the Learning Goals of the BCom Program, in particular, Critical Thinking, Ethical Awareness, and Quantitative Skills.

At the conclusion of the course, students should be familiar with the basic terminology, concepts, and techniques of managerial accounting, be able to utilize them in managerial problem solving, and be able to critically evaluate managerial accounting data and reports. **Prerequisite: Accounting 311.**

## 2. Course Materials and Activities

### 2.1. Textbook

***Managerial Accounting (Tenth Canadian Edition) by Garrison, Libby & Webb (McGraw-Hill Ryerson).* ISBN-13: 978-125902490-0 (ISBN-10: 125902490-3).** This is available for purchase at the Bookstore or online as an e-book version. The textbook is also on reserve in the Winspear Library.

### 2.2. Calculator

You are only permitted to use a non-programmable calculator in the exams and in class assignments. Please ensure you have a non-programmable calculator that you are comfortable with (note: if you are planning to take future accounting courses you should probably invest in a financial calculator – the Texas Instruments TI-BAII Plus or the Sharp EL738C are both good options (the sharp has a 2 line display) – approx. \$40.

### 2.3. Ulearn

You will be able to obtain lecture notes and related materials from Ulearn at <https://ulearn.ualberta.ca/>. Ulearn will be where announcements and other information regarding the course will be made. Please plan to check this site regularly and/or make sure your settings in Ulearn will send you emails when there are updates.

### 2.4. In-class Activities

Our classes will be a combination of lectures and discussions of problems. Most of the concepts and techniques taught in this course are best illustrated and learned through problem solving. Therefore, we will analyze many problems in class. Solutions to problems done in class will be released on Ulearn.

### 2.5. Out-of-class Activities

Following the lectures on a particular topic, you should work on the recommended questions from the textbook. The recommended questions for each chapter are identified in the attached class schedule. You can check your answers against the solutions posted on Ulearn.

### 2.6. Class Attendance

Class attendance itself does not affect your grade, and actually I will not check your attendance. However, presence at lectures, participation in classroom discussions, and the completion of assignments are important components of this course, and students will serve their interests best by regular attendance. Those who choose not to attend must assume whatever risks are involved.

Students are responsible for all information provided in class (e.g., announcements, lectures etc.). If you are absent in a class, it is your responsibility to arrange for someone else in the class to provide you with the information you may have missed.

### 2.7. Office Hours

You are welcome to ask questions and discuss course materials with me during my office hours specified above, but, when discussing with you, I always assume that you have attended all classes. You should *not* expect me to repeat or review what I have covered in the classes during the office hours.

If you want to drop by out of my office hours, you can send me an email to check my availability. Make sure you use your U of A email address, otherwise your email may end up in junk mails and you may not get a timely response.

## 3. Evaluation

Your grade in this course will be based on the marks you obtain on five (5) online quizzes, three (3) in-class assignments, one (1) eighty (80) minute midterm exam, and a (2) two-hour comprehensive final exam. These marks will be weighted as follows to determine your percentage mark in the course:

<i>Assessment Components</i>	
Online Quizzes	10%
In class Assignments	10%
Midterm Exam	35%
Final Exam	45%
Total	100 %

Letter grades will be assigned to the percentage marks in accordance with University Regulations [Section 23.4(4) of the University Calendar]. Grades in this course will be based on a combination of

absolute achievement and relative performance. These grades represent the only marks available to students. No additional work or extra credit is available.

### 3.1. Online Quizzes

Six (6) scheduled quizzes will be administered in this course via Ulearn. The marks for your best five (5) of these quizzes will count toward your final mark in the course. Please see below for the arrangement for online quizzes. More information will be posted in the Exams and Quizzes section on Ulearn telling you the scope of the quizzes. Online quizzes are available Thursday afternoon at 5:00pm until 10:59am on the following Monday morning.

Online quizzes are to be completed **individually**, without the assistance of another individual. This means that at **any** time before you submit your quiz you are to be working on it by yourself and not talk, email or communicate with anyone else. The quiz should not be discussed with anyone until after the deadline has passed.

You are welcome to use any materials from the course to assist you in completing the quiz. For each quiz, you will have one attempt and **45 minutes maximum**. The quiz should automatically submit at the 45 minute deadline, but you are welcome to submit earlier. Quizzes need to be completed by 10:59 am on Monday morning.

Each quiz may cover material from the previous lecture(s), textbook readings, and chapter recommended questions assigned. There will be no opportunity to make up a quiz.

<i>Schedule for Online Quizzes</i>		
	Open	Close
Quiz #1	5:00 p.m. Jan 19 (R)	10:59 a.m. Jan 23 (M)
Quiz #2	5:00 p.m. Feb 2 (R)	10:59 a.m. Feb 6 (M)
Quiz #3	5:00 p.m. Mar 2 (R)	10:59 a.m. Mar 6 (M)
Quiz #4	5:00 p.m. Mar 9 (R)	10:59 a.m. Mar 13 (M)
Quiz #5	5:00 p.m. Mar 23 (R)	10:59 a.m. Mar 27 (M)
Quiz #6	5:00 p.m. Mar 30 (R)	10:59 a.m. Apr 3 (M)

### 3.2. In-Class Assignments

Four (4) scheduled in-class assignments will be administered in this course. The marks for your best three (3) of these assignments will count toward your final mark in the course. These in-class assignments will be assigned, completed and collected in class. In-class assignments may include multiple choice, true/false, short problem and short answer questions. You will have 15-20 minutes to complete each assignment. Please see below for the dates of the in-class assignments.

In-class assignments will be closed book and are to be completed **individually**, without the assistance of another individual. Each in-class assignment will cover material from the current or previous lecture(s) and chapter recommended questions assigned. There will be no opportunity to make up an in-class assignment.

<i>Schedule for In-Class Assignments</i>	
Assignment #1	Class time Jan 26 (R)
Assignment #2	Class time Feb 7 (T)
Assignment #3	Class time Mar 16 (R)
Assignment #4	Class time Mar 23 (R)

### 3.3. Exams

All exams in this course will be closed book. You may use a non-programmable calculator. You will have eighty (80) minutes to write the midterm exam and two (2) hours to write the final exam. The final exam will be comprehensive.

- **Midterm Exam – Wednesday, February 15<sup>th</sup>, 2017 at 5:30 pm in CCIS L2-190**
- **Final Exam – Wednesday, April 22<sup>nd</sup>, 2017 at 2:00 pm (location to be announced)**

**Note that the midterm exam will not be held in class;** rather, students in all seven sections of the course will write each exam at a common time, 5:30-6:50 p.m. A student who has an unavoidable commitment that conflicts with a midterm exam should advise his or her instructor of the conflict, in writing (email is fine), as soon as possible, or a minimum of at least two weeks prior to the exam date.

Section 23.5.1 of the Calendar provides the University Regulations for the conduct of exams. At an exam, students must be able to present their student ID cards or other acceptable photo identification. Cell phones, iPods, and other electronic devices must be turned off and put away prior to the exam.

You are only permitted to use a non-programmable calculator in the exams. As noted in Section 23.5.1(2) “Only those items specifically authorized by the instructor may be brought into the exam facility. The use of unauthorized personal listening, communication, recording, photographic and/or computational devices is strictly prohibited.”

Midterm examinations will be returned in class and you will be allowed to keep them. Final exams will not be returned.

### 3.4. Remarking Policy for Quizzes, Assignments and Midterm Exam

After marked online quizzes, in-class assignments, and midterm exam papers have been returned, the answer key will be posted on Ulearn. Students should review the marking carefully and bring to my attention any questions about their marks as soon as possible. No remarking requests will be accepted more than one week after the results have been made available.

All appeals must be in writing and the original copy of the exam or assignment (unless available on-line) must be attached. Items submitted for appeal may be subject to an entire review. This may result in your grade being lower.

### 3.5. Absence from Term Work or Examinations

Occasionally life events occur that require a student to miss term work, term examinations, or final examinations. However, excused absences are not granted automatically and will be considered only for acceptable reasons such as incapacitating illness, severe domestic affliction, or religious convictions.

Unacceptable reasons include, but are not limited to personal events such as vacations, weddings, or travel arrangements. When a student is absent without acceptable excuse, a final grade will be computed using a raw score of zero for the work missed. Any student who applies for or obtains an excused absence by making false statements will be liable under the Code of Student Behaviour.

There will be no opportunity to make up an online quiz or in-class assignment.

#### 3.5.1. Absence from Midterm Examination

If you are absent from the midterm exam for a legitimate reason, please email me **within two (2) days** (or as soon as possible). If the midterm is missed for an acceptable reason, a **deferred midterm** will be arranged for you (usually within one week of the original midterm date.)

### 3.5.2. Absence from Final Examination

Section 23.3(2) and 23.5.6 (1) of the Calendar provides the University Regulations regarding procedures in the case of a missed final examination. If a deferred final exam is required for this course, it will tentatively be held on Friday, May 5<sup>th</sup> at 10:00 am.

### 3.6. Final Exam Viewing and Reappraisals

If you wish to view your final exam, a time will be set (an announcement will be posted on Ulearn) after final grade distributions have been made. Please note that no answer key will be provided. This is not a time to ask questions about how a question should have been answered but to review for any addition errors and any marking issues.

For information regarding applying for a reappraisal of your final exam please see Section 23.5.4 (2) of the Calendar.

## **4. Academic Integrity**

Absolute and complete academic honesty is expected of you in this course. It is important for you as a student to behave in an ethical manner. The University of Alberta is committed to the highest standards of academic integrity and honesty. Students are expected to be familiar with these standards regarding academic honesty and to uphold the policies of the University in this respect. Students are particularly urged to familiarize themselves with the provisions of the *Code of Student Behaviour* (online at <http://www.uofaweb.ualberta.ca/governance/StudentAppealsRegulations.cfm>) and avoid any behaviour that could potentially result in suspicions of cheating, plagiarism, misrepresentation of facts and/or participation in an offence. Academic dishonesty is a serious offence and can result in suspension or expulsion from the University.

## **5. Others**

Audio or video recording of lectures, labs, seminars or any other teaching environment by students is allowed only with the prior written consent of the instructor or as a part of an approved accommodation plan. Recorded material is to be used solely for personal study, and is not to be used or distributed for any other purpose without prior written consent from the instructor.

Policy about course outlines can be found in Section 23.4(2) of the University Calendar.

### ACCTG 322 TENTATIVE CLASS SCHEDULE

Class#	Dates	A*	Topics	Readings	Recommended Questions
1	T Jan 10		Introduction to the course		
2	R Jan 12		Cost Terms, Concepts, & Classifications	Chapters 1 & 2	1-6, 2-2, 2-4, 2-13, 2-16, 2-19, 2-20, 2-22, 2-24, 2-25
3	T Jan 17				
4	R Jan 19		Cost Behaviour	Chapter 3	3-4, 3-13, 3-14, 3-15, 3A-3, 3A-4
5	T Jan 24				
6	R Jan 26	A#1	Cost-Volume-Profit (CVP) Relationships	Chapter 4	4-1, 4-4, 4-12, 4-17, 4-18, 4-20, 4-25, 4-27, 4-30
7	T Jan 31				
8	R Feb 2		Job-order Costing	Chapter 5	5-1, 5-5, 5-6, 5-16, 5-22, 5-26, 5-27 (ignore req'd 4)
9	T Feb 7	A#2			
10	R Feb 9				
11	T Feb 14		Review of key concepts		
	<b>W Feb 15</b>		<b>Midterm Exam – 5:30 pm in CCIS L2-190</b>		
	<b>R Feb 16</b>		<b>Classes cancelled</b>		
	<b>Feb 20-24</b>		<b>Reading Week - No classes</b>		
12	T Feb 28		Activity-Based Costing	Chapter 7	7-1, 7-5, 7-6, 7-9, 7-13, 7-19, 7-20, 7A-5
13	R Mar 2				
14	T Mar 7		Variable Costing	Chapter 8	8-5, 8-6, 8-8, 8-9, 8-10, 8-11, 8-14
15	R Mar 9	A#3			
16	T Mar 14		Budgeting	Chapter 9	9-11, 9-12, 9-14, 9-16, 9-17, 9-19, 9-24
17	R Mar 16				
18	T Mar 21		Reporting for Control	Chapters 11 & 11A	11-1, 11-2, 11-7, 11-8, 11-11, 11-15, 11-A3, 11A-9, 11A-10, 11A-11
19	R Mar 23	A#4			
20	T Mar 28				
21	R Mar 30				
22	T Apr 4		Relevant Costs for Decision Making	Chapter 12	12-8, 12-9, 12-10, 12-11, 12-12, 12-14, 12-21, 12-22, 12-24, 12-26, 12-28, 12A-5
23	R Apr 6				
24	T Apr 11		Review of key concepts		
	<b>S Apr 22</b>		<b>Final Exam – 2:00 pm (location TBA)</b>		

\*In this column, A stands for in-class assignment.