

ACCT 674 L01 & 02

Managerial Accounting Concepts

Course Outline Part A – Fall 2024 (Q2)

Instructor	Mark Anderson
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Office hours	By appointment (SH 222)
Website	http://d2l.ucalgary.ca
Lecture location	MTH 445
Lecture times	Mondays, Oct. 21, 28, Nov. 4, 18, 25 and Dec. 2 LEC 1 09:00 - 11:50 LEC 2 14:00 - 16:50
Tutorial location	MTH 445
Tutorial times	Mondays, Oct. 21, 28, Nov. 4, 18, 25 and Dec. 2 TUT 1 8:00 - 8:50 TUT 2 1:00 - 1:50 Tutorials are an integral part of this course. Students should plan to attend all tutorials. Exam 1 (120 minutes) on Nov. 18 will begin during tutorial time and end during scheduled class time (8:00 to 10:00 AM for Lecture 1 and 1 to 3:00 PM for lecture 2).

Calendar Description	Introduction to the use of accounting within an organizational context. Emphasis is placed on the development and dissemination of accounting information necessary for effective management.
Course Description	Managerial Accounting provides economic and financial information for managers and other internal users. The tools learned in this course help managers better decisions & manage the company's resources.

Course Overview	Students will learn how to identify and manage costs as well as use budgets as effective planning and management tools.
Course Objectives	<p>By the end of this course, students will:</p> <ol style="list-style-type: none"> 1. Develop an understanding of the planning and control functions of management; 2. Create an understanding of the types of accounting information required by management, and the models, techniques, and mechanisms for generating such information; and 3. Develop the ability to apply managerial accounting concepts and techniques to management problems in planning, control, and decision making.
Textbook and/or Other Materials	Datar, Rajan, Beaubien and Janz, <i>Hornngren's Cost Accounting: A Managerial Emphasis</i> . (9th Canadian Edition), Pearson.
Course Workload	<p>It is expected that students should spend time outside of class time working through examples and practicing the content, and bringing any questions related to their practice to the instructor during office hours or tutorials.</p> <p>For this course, students should expect to spend approximately 8-10 hours per week total on course work and lectures. This may vary by week depending on both the assessment schedule and on students' ability to manage their time.</p> <p>The students are responsible for the content of the chapters identified in this outline – specific learning objectives are indicated in the course schedule and topics below. Not all of this content will necessarily be covered in class, it is incumbent upon the student to read the chapters, attempt the practice problems designated for the chapters and to ask questions when necessary.</p>
Tutorials	Tutorials are an integral part of the course that students should plan on attending.
Grade Scale	The Haskayne School of Business endeavours to ensure consistency of final grades across courses and sections. Variations in distribution will always be considered by the instructor when called for by the performance in each individual class. The student does not have any 'right' to a certain grade but is responsible for earning grades. The instructor has unfettered discretion to evaluate student performance and assign all grades.

Grade		Percentage Score	Grade Point Value	Description	Notes:
A+	≥	95.0	4.0	Outstanding/exceptional performance	Up to 20% of the class
A	≥	90.0	4.0		
A-	≥	85.0	3.7	Consistent, very high quality work	30-50% of the class
B+	≥	80.0	3.3	Good performance	30-50% of the class
B	≥	75.0	3.0	Basic competence	

B-	≥	70.0	2.7	Marginal performance, defined as having gaps in basic competence	Up to 10% of the class
C+	≥	65.0	2.3	All grades below B- are indicative of failure at the graduate level and cannot be counted toward the course requirements.	
C	≥	60.0	2.0		
C-	≥	55.0	1.7		
D+	≥	52.0	1.3		
D	≥	50.0	1.0		
F	≥	0%	0		

Note: See the [“Academic Standing”](#) section of the Faculty of Graduate Studies Calendar regarding grades less than B-.

Grade Distribution

Due Date	Assessment	Group or Individual	Weight	Course Outcomes Assessed
Each day	Chapter Quizzes	Individual	10%	All
Throughout	MyLab Assignments	Individual	10%	All
Nov. 18 & TBD	Exams 1 and 2	Individual	50%	All
Nov. 4 & Dec. 6	Case 1 and Case 2	Group	20%	All
Dec. 2	Game Assignment	Group	10%	All
	Total		100%	

Missed Assessment Policy

Students must follow the guidelines outlined in [Part B](#) of the outline to request a deferral for missed work during the term, including quizzes, assignments, and exams.

Typically, deferrals are only granted in cases of illness, domestic affliction, or religious conviction, and are at the discretion of the instructor. If a deferral is granted, an instructor may require a make-up assessment to be completed or transfer the weight of the missed assessment to another assessment in the course.

Late Policy

At the discretion of the instructor, late assignments will be subject to a penalty of 10% per full or partial day, including weekends and holidays. Note that an assignment submitted five or more days after the due date will be assigned a grade of 0%.

Use of AI

Ethical use of generative artificial intelligence (GAI) is permitted in the context of this course. If you feel that you would like to experiment with the use of GAI, you are required to do so transparently by citing your use of GAI upon submission of your assignments. For further information on how to cite GAI in your work please review [this resource](#).

When using GAI, be mindful of privacy and security issues and bias within the systems. Any use of GAI should be to support your own thoughts and not replace individual work, including using GAI to provide peer feedback by uploading others’ work without their explicit consent.

The course facilitator will not upload your work into GAI software without your explicit consent.

Use of GAI outside assessment or assignment guidelines or without citation will constitute academic misconduct. It is the student's responsibility to be clear on the limitations on the use of generative AI tools for each assessment or assignment, on the expectations for citation and referencing, and on fact checking statements created by generative AI tools. If you are in doubt as to the use of generative AI tools in this course, please discuss your situation with the course instructor.

Solutions Manual Solutions to recommended chapter questions from the text will be made available on the course D2L site.

Chapter Quizzes (10%) Quizzes will be administered in class at the end of each chapter. Quizzes will be graded for overall quality – excellent (10), satisfactory (8), needs improvement (6). Solutions to quizzes will be made available at the end of the day.

Exams (50%) There will be two exams (in-person and closed book). Each exam is designed to be completed in 120 minutes from the starting time. Further details and policies regarding the exams will be posted on D2L.

- The first exam will be on **Monday, Nov. 18, 2024** (in the tutorial session and class) and will cover **chapters 1-5 and chapter 10**.
- The second exam will be scheduled by the registrar and will cover **chapters 6, 7, 11 and 14**.

MyLab Homework (10%)

Students will use MyLab Accounting to complete homework assignments online. The due dates are listed below and on MyLab. When the MyLab assignment is due, the system will submit the assignment "as-is," whether it has been completed or not. Multiple attempts are allowed on each question in an assignment.

Please note that deadlines are precisely at 11:59 PM Mountain Time (MT). It is your responsibility to submit your files before this deadline and check to ensure they are accurate. **We recommend submitting your work early to ensure you are able to stay on pace with the course, and to help account for any unexpected issues you may encounter when attempting to submit your work.**

MyLab ASSIGNMENTS			
	Due Date*		Topic
1	Sun.	27-Oct.	Chapters 2 & 4
2	Sun.	3-Nov.	Chapters 5 & 10
3	Sun.	17-Nov.	Chapter 3
4	Sun.	24-Nov.	Chapters 6 & 14
5	Sun.	1-Dec.	Chapters 7 & 11
* All assignments are due at 11:59 pm (Mountain Time) on the assigned due date.			

**Group
Assignments
(30%)**

Group assignments include two cases that will be distributed (Wilkerson, Co and Edmonton Opera) and a game or case assignment. Students will develop a game or case based on course materials and will present it to the class on Dec. 2.

Social loafing, where some team members fail to contribute earnestly, causes conflicts between team members. Students are encouraged to address non-contribution issues within their group first. If unresolved, they should report the matter to the instructor, who may require non-contributors to complete the project individually. Issues must be reported at least two weeks before the project deadline for the instructor to facilitate resolution. The instructor also has the authority to restructure groups if necessary.

**Assessment of
Writing**

Communication of analytical findings is an essential skill for managerial decision making, and your writing will be a factor in the grading of your group assignments and exams. Clear, Concise and Precise!

The services provided by the Writing Support, part of the Student Success Centre, can be accessed by all students who feel they require further assistance.

**Email
Communication**

Please specify the course name and section at the beginning of the subject line of all emails (e.g. ACCT 674 Morning/L01 Cohort). I cannot guarantee a prompt response to emails that do not contain this information.

You're encouraged to email me to ask question on course content/assessments, or to request office hours. If the question submitted is difficult to answer via email, I may request a meeting, and questions that may be of interest to other students will be shared in the forum on D2L.

**Internet &
Electronic
Communication
Devices**

During class time, you are expected to be actively participating. Please minimize any other applications that may distract you and prevent you from actively participating in class and silence any other devices you may have with you.

**Academic
Integrity and
Rigor**

Academic integrity and rigor are critical components of a University degree. Academic integrity is the foundation of the development and acquisition of knowledge and is based on values of honesty, trust, responsibility, and respect. The Haskayne School of Business values ethical leadership and personal integrity, and expects its faculty, staff, and students to live these values.

**Course Outline
Part B**

The Course Outline Part B contains more generalized information for Haskayne and the University. You are responsible for reading and understanding all content in both parts of the outline.

[Part B can be found here.](#)

Class Schedule & Topics

Please note that lecture topics and readings are tentative and subject to change. The dates of assessments will not be changed. Important dates (e.g. Block Week, Lecture start dates, Reading Week, etc.) can be found at the following web site: <https://calendar.ucalgary.ca/acadsched>

DATE	DETAILS	Class Preparation (readings, reviews, etc.)
Monday, Oct. 21	Introduction and Basic Cost Concepts Product Costing Quiz 1: (Ch 1,2,4)	Skim Chapter 1 Read Chapters 2, 4 Complete Suggested Problems: Chapter 2: 2-16, 2-22, 2-25 Chapter 4: 4-21, 4-23, 4-40
Monday, Oct. 21	Tutorial #1	Setting up MyLab
Monday, Oct. 28	Activity-based Costing Cost Behaviour Quiz 2: (Ch 5, 10)	Read Chapters 5, 10 Read: Cooper, Robin. "You need a new cost system when" <i>Harvard Business Review</i> 67, Issue 1 (1989): 77-82. Complete Suggested Problems: Chapter 5: 5-20, 5-26, 5-33 Chapter 10: 10-23, 10-25
Monday, Oct. 28	Tutorial #2	Chapters 1,2,4
Monday, Nov. 4	Case #1: Wilkerson, Co. (Due at beginning of class) Cost-Volume-Profit Analysis Quiz 3: (Ch 3)	Read Chapter 3 Complete Suggested Problems: Chapter 3: 3-18, 3-22, 3-40, 3-43, 3-44

	<p>Budgeting and Responsibility Accounting</p> <p>Quiz 4: (Ch 6)</p>	<p>Read Chapter 6</p> <p>Read: Hope, Jeremy, and Robin Fraser. "Who needs budgets?" <i>Harvard Business Review</i> 81, Issue 2 (2003): 108-115.</p> <p>Read: Jensen, Michael C. "Corporate budgeting is broken, let's fix it." <i>Harvard Business Review</i> Issue 10 (2001): 94-101.</p>
Monday, Nov. 4	Tutorial #3	Chapters 5 and 10
Monday, Nov. 18	<p>Exam #1 (120 minutes) Chapters 1,2,3,4,5 and 10</p> <p>Balanced Scorecard</p> <p>Guest Speaker</p>	<p>Read Chapter 14</p> <p>Read: Kaplan, Robert S., and David P. Norton, "Using the balanced scorecard as a strategic management system." <i>Harvard Business Review</i> 85, Issue 7/8 (2007): 150-161.</p> <p>Complete Suggested Problems: Chapter 14: 14-18</p>
Monday, Nov. 18	Exam #1 during Tutorial and 1st hour of Lecture	Chapters 1 thru 5 and 10
Monday, Nov. 25	<p>Variance Analysis</p> <p>Relevant Costs and Decision Process</p> <p>Quiz 5: (Ch 7, 11)</p>	<p>Read Chapters 7, 11</p> <p>Complete Suggested Problems: Chapter 7: 7-16, 7-24, 7-32 Chapter 11: 11-17, 11-21, 11-33</p>
Monday, Nov. 25	Tutorial #4	Chapters 7 and 11
Monday, Dec. 2	Group Presentations – Games and Cases	

Monday, Dec. 2	Tutorial #5	Exam preparation
Friday, Dec.6	Case #2 (Edmonton Opera) due	
To be determined	Exam #2 – Registrar scheduled	Chapters 6, 7, 11 & 14