

ACCT 4230
Advanced Management Accounting
Fall 2019
0.5 Credits

General Course Information

Instructor: Kalinga Jagoda Ph.D, CPA, CMA, ACMA, CGMA

Email kjagoda@uoguelph.ca

Office Location Room 206 Macdonald Hall

Office Hours Mon. and Wed. 11:30 AM -1:00 PM

Department/School Department of Management

Class Schedule: Section 01 – Monday/Wednesdays 1:00 –2:20 pm, MCKN, Room 121

Pre-requisites: ACCT*3230 Or BUS 3230

Restrictions: Enrolment may be restricted to degrees or programs. See the department for more information.

Course Description

This course provides advanced coverage of management accounting concepts and the application of management accounting information for managerial decision-making.

This course extends the concepts covered in intermediate management accounting and integrates pertinent situational problems from other functional areas of enterprises such as global trade and process controls.

Course Learning Outcomes

Upon successfully completing this course, you will:

1. Evaluates management information requirements
2. Evaluates the types of information systems used and the role they play in the organization
3. Develops or evaluates information inputs for operational plans, budgets and forecasts
4. Prepare, analyze, evaluate budgets, and implications of variances
5. Evaluate cost classifications and costing methods for management of ongoing operations
6. Perform sensitivity analysis and evaluate sustainable profit maximization and capacity management performance using accepted frameworks.
7. Demonstrate the ability to integrate facts and knowledge, exhibit critical thinking, decision making, and creative thinking skills in the application of theories, systems and tools in generating effective alternatives.

8. Summarize the strengths and limitations of data or information provided by accounting systems in order to be in a position to make informed risk adjusted strategic and operating decisions.
9. Interprets imperfect accounting information in terms of both short term and long term business strategy.
10. Demonstrate professional level written communication skills to convey analysis and recommendations to business cases and situations studied

Summary of Course Content and Materials

Date	Lecture Topic/Activity	Readings
Sep. 9 & 11	Introduction, Role of Managerial Accounting (MA) Introduction to Case Analysis	Atkinson Chapter 1
Sep. 16 & 18	Balanced Scorecard and Strategy Map	Atkinson Chapter 2
Sep. 23 & 25	Cost Allocation	Atkinson Chapter 4
Sep. 25	Simulation Report Due Printed Copy: In class	
Sep. 30 & Oct. 2	Activity-based Cost systems	Atkinson Chapter 5
Oct. 7 & 9	Measuring and Managing Customer Relationships	Atkinson Chapter 6
Oct. 16 & 21	Corporate Governance	Lecture Slides, Readings and Articles
Oct. 23	Mid-Semester Examination In Class	
Oct. 28 & 30	Measuring and Managing Process Performance	Atkinson Chapter 7
Nov. 4 & 6	Capital Budgeting	Horngren Ch. 20
Nov. 11 & 13	Financial Control	Atkinson Chapter 11
Nov. 18 & 20	Using Budgets for Planning and Coordination	Atkinson Chapter 10
Nov. 20	Group Case Study Due Printed Copy: In class	

Nov. 25 & 27	Life Cycle Costing	Atkinson Chapter 8
Nov. 27 & 29	Management Control Systems	Atkinson Chapter 9
Nov.29	Final Exam Review	

Course Assessment

			Associated Learning Outcomes	Due Date/ location
Assessment 1:	15 %	Case Study	LO 1 - 10	<i>Nov 20/in class (printed)</i>
Assessment 2:	5%	In-Class Activities	LO 1 – 8	<i>Refer to weekly schedule/In class</i>
Assessment 3:	25%	Midterm exam	LO 1 – 9	<i>Oct 23/In class</i>
Assessment 4:	20%	Simulation	LO 1 – 10	<i>Sept 25/ In class (printed)</i>
Assessment 5:	35%	Final exam	LO 1-9	<i>Dec 13/TBA</i>
Total	100			

Teaching and Learning Practices

Lectures Lectures will be a combination of presenting new material, feedback on assigned problems, and some in class group work on short cases that will then be moderated with possible solutions.

Course Resources

Required Text:

- 1) Management Accounting: Information for Decision-Making and Strategy Execution, with MyAccountingLab and eText -- Access Card Package, 6/e, Atkinson, Kaplan, Matsumura & Young, Pearson Prentice Hall, ISBN-10: 0132965445 | ISBN-13: 9780132965446
- 2) Course Pack: Available at the Co-op Bookstore, Johnston Hall

3) Simulation Package : Please refer to the Courselink site

Recommended Text:

Cost Accounting, Seventh Canadian Edition by Horngren/ Datar/ Rajan/ Beaubien/ Graham, Pearson, Canada (most students will have this text from previous management accounting courses – copies will be on reserve at the McLaughlin Library). Most students will already have this text from prior courses.

Course Policies

Grading Policies

Unless you have discussed an extension well ahead of the due date with the instructor, late penalties of 5% of the total grade earned per day (including weekends) will be assigned to any assessment (i.e. deducted from the total mark). Extensions will only be granted on the basis of valid medical or personal reasons, and need to be requested via email to the instructor as soon as possible. Late assignments will not be accepted once graded assignments have been returned officially to the class at large, unless circumstances permit and alternative arrangements have been made.

Students who find themselves unable to meet course requirements by the deadlines or the criteria expected because of medical or personal reasons, should review the regulations on academic consideration in the Academic Calendar and discuss their situation with the instructor, program counselor or other academic counselor as appropriate.

<http://www.uoguelph.ca/registrar/calendars/undergraduate/current/c08/c08-grds.shtml>

Missed Assignments:

A grade of zero will be assigned if you fail to submit an assignment, unless you are ill or have other compassionate reasons. Please read your Undergraduate Calendar for the regulations regarding illness and compassionate grounds. Please note, vacation travel, moving house, or outside work commitments will not be accepted as valid reasons for missing deadlines.

If you have religious observances which conflict with the course schedule or if you are registered with Student Accessibility Services, please contact the course instructor in order to make arrangements for your assessment if appropriate.

University Policies

Academic Consideration

When you find yourself unable to meet an in-course requirement because of illness or compassionate reasons, please advise the course instructor in writing, with your name, id#, and e-mail contact. See the academic calendar for information on regulations and procedures for Academic Consideration:

<http://www.uoguelph.ca/registrar/calendars/undergraduate/current/c08/c08-ac.shtml>

Academic Misconduct

The University of Guelph is committed to upholding the highest standards of academic integrity and it is the responsibility of all members of the University community, faculty, staff, and students to be aware of what constitutes academic misconduct and to do as much as possible to prevent academic offences from occurring.

University of Guelph students have the responsibility of abiding by the University's policy on academic misconduct regardless of their location of study; faculty, staff and students have the responsibility of supporting an environment that discourages misconduct. Students need to remain aware that instructors have access to and the right to use electronic and other means of detection. Please note: Whether or not a student intended to commit academic misconduct is not relevant for a finding of guilt. Hurried or careless submission of assignments does not excuse students from responsibility for verifying the academic integrity of their work before submitting it. Students who are in any doubt as to whether an action on their part could be construed as an academic offence should consult with a faculty member or faculty advisor.

The Academic Misconduct Policy is detailed in the Undergraduate Calendar:

<https://www.uoguelph.ca/registrar/calendars/undergraduate/current/c08/c08-amisconduct.shtml>

Accessibility

The University of Guelph is committed to creating a barrier-free environment. Providing services for students is a shared responsibility among students, faculty and administrators. This relationship is based on respect of individual rights, the dignity of the individual and the University community's shared commitment to an open and supportive learning environment. Students requiring service or accommodation, whether due to an identified, ongoing disability or a short-term disability should contact Student Accessibility Services as soon as possible.

For more information, contact SAS at 519-824-4120 ext. 56208 or email sas@uoguelph.ca or see the website: <https://wellness.uoguelph.ca/accessibility/>

Course Evaluation Information

Please refer to the [Course and Instructor Evaluation Website](#)

Recording of Materials

Presentations which are made in relation to course work—including lectures—cannot be recorded or copied without the permission of the presenter, whether the instructor, a classmate or guest lecturer. Material recorded with permission is restricted to use for that course unless further permission is granted.

Drop date

The last date to drop one-semester courses, without academic penalty, is November 29, 2019. For regulations and procedures for Dropping Courses, see the Academic Calendar:

Date Submitted to Chair:	
Chair Signature (Approval):	Sandra Scott
Date Approved by Chair:	27 August 2019