

## **BUS 288 – 01/031– COURSE OUTLINE – FALL 2017**

**Instructor:** Nola Joorisity, FCPA, FCA, CMA, C.Dir.  
**Office:** ED 524.10  
**Times/Dates:** Tuesday and Thursday 11:30 – 12:45  
**Classroom:** ED623  
**E-mail:** **Through URCourses email only please**  
**Office Hours:** Tuesday 1:00 - 5:30 pm and Thursday 1:00 – 4:30 pm. I also will make appointments via URcourse email. **Please book an appointment as only an advance appointment ensures my availability.**

### **COURSE OVERVIEW AND OBJECTIVES**

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In this course, you are introduced to fundamental concepts of management accounting. Our main focus is the use of accounting information in managerial decision making. Specifically, we will address the accumulation and analysis of relevant information for operating, planning, and control decisions. The course provides you with a basic understanding of a wide range of management accounting concepts and techniques, both traditional and contemporary, and opportunities to apply them to management decision scenarios.

### **BEING SUCCESSFUL IN THIS COURSE**

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Your goal is more than passing this class; your goal must be to do well. This class is a foundation to all business students whether or not you intend to pursue the accounting major.

### **RESOURCES**

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Textbook: Weygandt, Kimmel, Kieso and Ally, **Managerial Accounting: Tools for Business Decision Making**, Fourth Canadian Edition, John Wiley & Sons Canada, Ltd. 2014

UR Courses:

URcourses is used extensively in this course. Please visit UR Courses **before** every class to ensure you have updated information and access to any extra resources. **I regularly post messages on URCourses.** All quizzes and class assignments are handled through UR Courses.

The following materials will be available from the course web page:

- Course outline
- PowerPoint slides from the lectures
- Self-study problems and their solutions
- On-line assignments
- Sample exams and term exam solutions
- Any additional assigned material and reminders as required.

### Acceptable Calculators

Students are encouraged to purchase a basic four function (addition, subtraction, multiplication and division) calculator. **Calculators that have alphabetic programmable or communication capabilities will not be allowed during the midterm and final examinations.** Students who have plans to pursue accounting and complete the Chartered Professional Accountant (CPA) program may want to purchase the Texas Instruments BAII Plus financial calculator recommended for that program (<https://education.ti.com/en/us/products/calculators/financial-calculators/baii-plus/features/features-summary>). Students are encouraged to have the instructor verify in advance that their calculators are acceptable for examination purposes.

## **GRADING**

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The minimum requirements to write the final exam are

- 1) complete all but one quiz and
- 2) miss no more than 5 classes throughout the semester.

In addition, **students must have a passing mark (50% or higher) on the final exam** to pass the course, regardless of other marks. Students who do not pass the final exam will receive a NP (not passed) for their final grade in BUS 288. The mark distribution is as follows:

<b>Deliverables</b>	<b>Marks</b>
1. Quizzes and assignments ( <b>mandatory</b> )	15%
2. First Exam	20%
3. Second Exam	25%
4. Final Exam ( <b>must pass final to pass the class</b> )	40%
<b>TOTAL</b>	<b>100%</b>

## **COURSE REQUIREMENTS**

The class requirements and expectations are fairly heavy. Yet, past students have repeatedly said the regular deadlines for the quizzes “forced” them to be ready for classes and the exams.

## 1) Quizzes and assignments:

Most weeks there will be quiz, which may include multiple-choice and problem solving questions, based on the textbook reading and questions taken up in class. These quizzes will be submitted through URcourses. Please note that **all quizzes are mandatory**. You **must complete all but one quiz to be eligible to write the final exam**, but you will be marked on all quizzes. The deadline for each quiz is in the course outline (see page 5). **A blank submission is not considered a complete quiz for the purpose of meeting the quiz completion requirement.**

The quizzes will be posted and completed on URCourses. **Late assignments may be accepted but will receive a mark of zero.** Students may use their course textbook, course notes and course webpage to complete these individual assignments. Students are permitted to discuss and work on the on-line assignments with fellow classmates. However, these are **individual** assignments. Students are NOT permitted to submit answers that have been copied from another's work or where the student has not gone through the effort of deriving the answer on their own. **Please pay particular attention to the requirements of the quizzes and answer your questions using these requirements.**

Since the quizzes will include simple problems to familiarize the students with the class material, students should recognize that exam questions will likely be more difficult on average and require a greater level of comprehension than quiz questions.

## 2) Exams:

There are two exams, each with questions in a variety of formats, which may include multiple choice, short answer, longer essay, and mini-cases. All exams in this course will be closed-book. No formula sheets will be provided. Calculators with alphabetic programmable capability will not be allowed during any examination. Students are responsible for all material related to the assigned topics including any additional material introduced in class, unless the material has been explicitly excluded. The exact format of the exam will only be discussed in class.

Students writing an exam **must** present their student ID cards or other acceptable photo ID. University policies and procedures regarding exams can be found in Sections 5.6 and 5.7 of the Undergraduate Calendar.

Other than simple arithmetic errors, any request to have the marking of a term exam re-assessed must be made **in writing** within one week of the class when it was returned. The student shall outline reasons and supporting evidence justifying a re-evaluation of the assessment. I reserve the right to remark the exam in its entirety.

### First Exam

The first exam will test course material covered in chapters 1, 2, 3, and 5. This exam is an early warning indicator of how well you are doing in class so that issues can be addressed early.

### Second Exam

The second mid-term exam will test course material covered in chapters 6, 7, and 8.

### Common Final Exam

The final exam is comprehensive, covering all course content. It will have a similar format to the mid-term exams. The same final exam will be written by all sections of BUS288.

As noted earlier, to pass this class:

- **You may not be eligible to write the final exam if you miss more than 5 classes. Please see your instructor if you have any questions.**
- **You must complete all but one quiz to be eligible to write the final exam.**
- **You must have a passing mark on the final exam to pass the course.**

If you cannot write the final exam for a medical or other legitimate reasons, your final exam may be deferred. However, your Instructor cannot defer the final exam; please see the Associate Dean – Undergraduate Programs (Brian Schumacher) for deferral permission.

## **SPECIAL NEEDS**

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If a special accommodation is needed due to a disability, you should contact the Centre for Student Accessibility at 585-4631 (Room 251, Riddell Centre) or via e-mail: [accessibility@uregina.ca](mailto:accessibility@uregina.ca).

## **HARASSMENT POLICY**

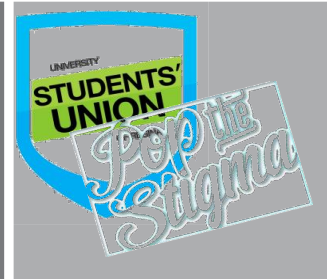
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The University of Regina promotes an environment that is free of all forms of harassment and discrimination. The University will neither tolerate nor condone any inappropriate or irresponsible conduct (and behavior) that creates an intimidating, hostile or offensive environment for work or study through the harassment of an individual or group on the basis of: (1) race and all race-related grounds such as ancestry, place of origin, colour, ethnic origin, citizenship or creed or (2) sex, gender or sexual orientation. Please refer to the University's General Calendar for more information.

## ACADEMIC MISCONDUCT AND PLAGIARISM

While you are encouraged to interact with, and learn from, other students in this class, you are required to do your own work. **Plagiarism is a serious issue.** Students plagiarizing others' work will face misconduct penalties. Please avoid action that constitute academic misconduct – this could include talking during exams, signing other students in for attendance purposes, etc. Be sure you understand Section 5.13 Student Behaviour, contained in the 2017/18 Academic Calendar, or ask your instructor in advance if you have questions about plagiarism or other forms of misconduct.

# University of Regina Counselling Services



## Feeling Stressed? Always worried?

Some stress is normal when you're going to university but **1 in 5 students** will suffer from enough distress that they **would benefit from counselling**.

### What can I do?

The U of R offers several counselling services free of charge for students at the U of R. These sessions are confidential and easy to access for students – simply go to the second floor of Riddell, Room 251 to make an appointment.

### When should you go?

Knowing when to schedule an appointment can be tough. Some common issues you might need help with include test anxiety, if you've experienced a trauma like losing a family member or a close friend, or if you've recently ended a relationship.

If the feelings you're experiencing are more intense and severe counselling services can also provide urgent service within 3 days and referrals as needed.

### What options are available for me?

**Personal Counselling** – This is a great option if you'd like one on one attention for things like anxiety and panic, relationship conflict, depression, grief and loss, academic issues, body image and substance abuse. Up to 5 sessions are free per semester. Try it – talking about your problems can be more helpful than you might think!

**Group Counselling** – Simply put, you're not alone. Many students are experiencing the same things as you. The U of R offers a wide variety of group counselling opportunities that can help teach many skills for managing your mental health, including: Meditation and relaxation, Healthy relationships, Stress Management and Self-Care.

### But I can't afford counselling...

Seeking counselling doesn't have to be cost prohibitive. Many students can benefit from the 5 free sessions offered by the University as a benefit of being a student.

If you need more sessions make sure you contact URSU and visit [www.iHaveAPlan.ca](http://www.iHaveAPlan.ca). Many expenses that are related to mental health, including going to a psychologist, are partially covered by your Student Health and Dental Plan!

### What else can I do?

Self-care - taking better care of yourself, can help you out. Eating better, working out, smoking and drinking less and balancing school with fun can all help with mental health!

### Have a problem but don't know how to fix it?

#### URSU's Student Advocate can help you free of charge!

- Academic Appeals
- Disciplinary Appeals
- Student Loan Appeals
- E-mail [advocate@ursu.ca](mailto:advocate@ursu.ca) to schedule an appointment today!
- Emergency Bursaries
- Notary Public
- Rentalsman Appeals



**TENTATIVE CLASS SCHEDULE:**

DATE	TOPIC	READINGS	ASSIGNMENTS**
T Sept 12	Introduction, Basic Concepts Management accounting concepts	Chapter 1/ 2	
T Sept 12	Management accounting concepts	Chapter 2	
TH Sept 14			
T Sept 19			
TH Sept 21	Job-order cost accounting	Chapter 3	Quiz #1 – due Sept 22 at 11pm
T Sept 26			
Th Sept 28	Activity-based costing	Chapter 5	Quiz #2 – due Oct 4 at <b>noon</b>
T Oct 3			
Th Oct. 5	Exam review		
T Oct 10	Variable Costing	Chapter 8	
Th Oct. 12	<b>Midterm #1 – Chapters 1, 2, 3 and 5</b>		
T Oct 17	Variable costing	Chapter 8	
Th Oct 19	Decision making -- cost-volume-profit	Chapter 6	
T Oct 24			
Th Oct 26			
T Oct 31	Incremental analysis	Chapter 7	Quiz #3 – due Nov 1 at 11pm
Th Nov 2			
T Nov 7	Exam review		Quiz #4 – due Nov 3 at 11pm
Th Nov 9	<b>In class – midterm #2 – Chapters 6, 7 and 8</b>		
T Nov 14	Budgetary planning	Chapter 10	
Th Nov 16			
T Nov 21	Budgetary control & responsibility accounting / Variance analysis	Chapter 11	Quiz #5 – due Nov 26 at 11 pm
Th Nov 23			
T Nov 28	Standard costs and variances	Chapter 12	Quiz #6 – Nov 29 at 11pm
Th Nov 30	TBD		Quiz 7 - TBD
T Dec 5	Exam Review		
<b>F Dec 15th</b>	<b>Common comprehensive final exam - 7:00 p.m., Location TBA</b>		

**\*\* Late assignments will NOT be accepted.**