

ACCT 308
Course Outline
Advanced Management Accounting
MRU ACCT4382 Advanced Managerial Accounting
Fall 2016

INSTRUCTOR	OFFICE	PHONE	EMAIL
Randy Nicholls	420	403 342-3125	Randy.Nicholls@rdc.ab.ca
CLASS TIMES			
<i>Section</i>	<i>Day</i>	<i>Time</i>	<i>Room</i>
A	Tuesday/Thursday	3:00 – 4:50 p.m.	MC 306A
OFFICE HOURS	Monday & Wednesday	10:00 a.m. – 11:30 a.m.	
	Tuesday	1:30 p.m. – 2:30 p.m.	
CREDIT HOURS	4 Hours		

ACADEMIC CALENDAR ENTRY

This course examines advanced management accounting practices designed to help managers formulate and implement new strategies, motivate and evaluate organizational performance, and achieve operational excellence. This course emphasizes current management accounting practices within a variety of business environments using a case approach. These practices include the theory of constraints, activity-based management, cost-based decision making, and the balanced scorecard.

PREREQUISITES

ACCT 205 or consent of the Donald School of Business.

COURSE TOPICS

See Tentative Timetable

LEARNING ACTIVITIES

This course is designed to help students understand how strong management accounting systems are designed and implemented. Emphasis is on critical thinking via cases. In addition to case discussion and analysis, learning activities could include lecture, exercises, guest speakers and group work.

CO-LISTING AND TRANSFER AGREEMENTS

This course is a co-listed course to Mount Royal University's ACCT4382.

Formal transfer agreements between Red Deer College and other Alberta universities and colleges are found at www.acat.gov.ab.ca.

LEARNING OUTCOMES

The objectives of this course are to help you:

1. Use vocabulary, concepts and analytical techniques specific to the field of strategic management.
2. Identify the reasons for good or bad performance by a business.
3. Create sound strategic options for a business, assess those options with less than perfect information and select an appropriate strategy.
4. Design solutions to business cases adopting the role of the general manager.
5. Coordinate the functions of a complex business organization in a team environment.

TEXTBOOKS AND EQUIPMENT

Students are not required to purchase the textbook (See Recommended Requirements below). The course will follow the topics in the following textbook:

Atkinson, Kaplan, Matsumura, Young; Management Accounting: Information for Decision Making and Strategy Execution; 6th Edition, Pearson Hall

Alternatively, an e-book is available in MyAccountingLab and many practice exercises can be completed using this on-line tool that supplements the above textbook.

Students will be required to purchase cases (estimated at \$20 for term).

RECOMMENDED REQUIREMENTS

See the Tentative Timetable below for course topics. It is **highly recommended** students have access to a Management Accounting textbook to review these topics.

REMIND / DSB Information & Events

Remind is a system designed to alert students of emergencies and important notices at the Donald School of Business via text message. **All students are encouraged to register their cell phone number by sending the message “@dsbs” to (587) 333-2775.** *Please note that your information is kept confidential and will not be distributed for any other use.*

The DSB Information & Events channel is located in Blackboard under “My Organizations”, and houses information about the Donald School of Business such as employer spotlights, job opportunities, and other important information and events. All DSB students are encouraged to self-enroll by visiting: https://rdc-bb.blackboard.com/webapps/blackboard/content/listContentEditable.jsp?content_id= 305735_1&course_id= 12705_1#

COURSE REQUIREMENTS

1. Attendance

Regular attendance is recommended. This course requires extensive practical application of concepts which will be applied in class.

2. Class Environment

Students are expected to assist in creating a positive learning environment by participating in discussions and not engaging in behaviors that may detract from the learning environment for other students (i.e. using cell phones and other disruptions).

3. General

- a. Students who are encountering difficulty with the course are urged to contact the instructor at once.
- b. Students should ensure that they are familiar with Red Deer College's Student and Academic Standard Practices and Policies as well as the key dates in the Academic Schedule.

BLACKBOARD

Supplementary materials are available on the Blackboard site for this course. It is important to check this site frequently for updates.

ASSESSMENT OF STUDENT PERFORMANCE

Component	Weight
In class case exams (110 minutes) – 3 @ 15%	45%
Class assignments and quizzes	15%
Final exam (180 minutes) - as scheduled by Registrar.	40%

GRADING SYSTEM

As this is a co-listed course with Mount Royal University, final grades will be reported by a letter grade corresponding to the percentage equivalents per their policy and as listed below:

Percentages	Letter Grade	4.0 Scale	Description
95-100 85-94 80-84	A+ A A-	4.00 4.00 3.70	Excellent. Superior performance, showing comprehensive understanding of subject matter.
77-79 73-76 70-72	B+ B B-	3.30 3.00 2.70	Good. Clearly above average performance with knowledge of subject matter generally complete.
67-69 63-66 60-62	C+ C C-	2.30 2.00 1.70	Satisfactory. Basic understanding of subject matter
55-59 50-54	D+ D	1.30 1.00	Marginal performance. (Generally insufficient preparation for subsequent courses. Insufficient for recognition as a CPA Prerequisite.)
0-49	F	0.00	Fail.. Assigned to students: a) who do not meet the academic requirements of the course, or b) who cease to continue in the course, but do not withdraw as per Red Deer College policy.

1) Homework and Assignments

- Students are expected to have read in advance the material to be taken up in class, and to have completed all assigned homework.
- Students are expected to satisfactorily complete all assignments and examinations on time. An unexcused failure to submit an assignment will result in a mark of zero.
- Late assignments will be accepted with a 50% penalty. No assignments will be accepted after the final day of classes.

2) Examinations

- Any student missing an exam without having made arrangements with the instructor prior to the exam will receive a grade of zero for that exam.

3) No Supplemental Examinations

- Note that this course is part of Mount Royal University's (MRU's) BBA program. MRU does not permit the writing of Supplemental Examinations and, as such, any requests to write Supplemental Examinations will be denied.

TERM FEEDBACK

Midterm feedback for this course will be available from the instructor following marking of the midterm examination. After reviewing their marks to this point, students should make an appointment with the instructor to discuss their progress and concerns if the cumulative total to this point is less than 20 marks. The instructor is also available prior to this in designated office hours if students have any concerns. Please see "Important Dates" below.

RDC FINAL EXAMINATION POLICY

The RDC Final Examination Policy will be followed with respect to Final Examinations. Please review this document to ensure you understand the contents and implications of the policy at <https://rdc.ab.ca/sites/default/files/uploads/documents/52219/final-examinations-policy.pdf>

ACADEMIC MISCONDUCT

Please become familiar with what constitutes academic misconduct, as well as the consequences. Plagiarism involves submitting work in a course as if it were the student's own work. Plagiarism may involve the act of submitting work in which some or all of the phrasing, ideas, or line of reasoning are alleged to be the submitter's own but in fact were created by someone else.

The complete list of RDC academic policies is available at <http://rdc.ab.ca/about/policies-publications/policies/academic>

CHANGES TO THE COURSE OUTLINE

Changes to the course outline will be made with the consent of the course instructor and students. Changes will be reviewed by the Associate Dean for consistency with College policies.

IMPORTANT DATES

September 16	Last day to register or add/drop Fall or full year courses
September 16	Last day to have tuition refunded for Fall or full year courses
October 4	Emergency Response Day
October 10	Thanksgiving Day – College Closed
October 13	Backpacks 2 Briefcases
October 28	Mid-term Feedback date – Instructors give students formal feedback on their academic standing in Fall Term courses
November 10	Final exam schedule posted
November 10	College open, no classes
November 11	Remembrance Day – College Closed
December 7	Last day to withdraw from Fall Term courses and receive a WD
December 7	Last day of classes for Fall Term courses
December 12 – 17	Final Exams – students are expected to be available during this time period
December 23	Final grades available for Fall Term

This course may be eligible for Prior Learning Assessment. Students should refer to the RDC Course Calendar for a list of excluded courses.

A plagiarism detection tool is used in this course.

Classroom Learning Resources may be available to students in alternative formats.

Students should be aware that Personal Counselling, Career, Learning and Disability Services are provided by RDC. Inquire about locations at Information Desk. It is the

student's responsibility to discuss their specific learning needs with the appropriate service provider.

It is the student's responsibility to be familiar with the information contained in the Course Outline and to clarify any areas of concern with the instructor.

Students should refer to the Student Dispute, Appeal and Misconduct Processes Policy and Standard Practice should questions or concerns about the Course Outline not be resolved directly with the instructor.

Approved by:

Associate Dean



Signature

August 3, 2016

Date

The Tentative Timetable for the course is “tentative”, but it is critical for inclusion as it is used extensively by our transfer partners in assessing the transferability of a course. In addition course timelines are required in course outlines as per RDC’s Course Outline policy.

TENTATIVE TIMETABLE		
Dates	Topic	Activities/Readings
September 8, 13, 15	Introduction, Case Writing, Management Planning & Control Systems (MPACS)	Chapter 1
September 20, 22	Balanced Scorecard and Strategy Map	Chapter 2
September 27	In Class Case Exam 1	
September 29 October 4, 6, 11	Today's Cost Structure, Using Costs in Decision Making, Accumulating and Assigning Costs to Products	Chapters 3 & 4
October 13	In Class Case Exam 2	
October 18, 20	Activity Based Management	Chapter 5
October 25, 27	Measuring & Managing Performance	Chapters 6 & 7
November 1, 3	Behavioral & Organizational issues in MPACS.	Chapters 8 & 9
November 8, 15	Using Budgets for Planning & Coordination	Chapter 10
November 17	In Class Case Exam 3	
November 22, 24	Capital Budgeting	Readings
November 29	Corporate Governance	Readings
December 1	Corporate Social Responsibility	Readings
December 6	Review	
Final Exam	Comprehensive	As scheduled by the Registrar