



# Business Administration

Course Number:	<b>BUAD 466</b> (formerly BUAD 366)
Course Title:	<b>ADVANCED MANAGERIAL ACCOUNTING</b>
Credits:	3
Calendar Description:	This is the final course in the managerial accounting sequence. Topics include cost/volume/profit analysis, pricing theory, product costing, variance analysis, management control systems, capital budgeting, cost management, decentralization and transfer pricing, performance measures, ethical considerations, and decision making. Managerial accounting concepts for not-for-profit and government or public organizations are also included. <i>(also offered by Distance Education)</i>
Semester and Year:	<b>Fall 2016</b>
Prerequisite(s):	BUAD 274 or BUAD 365
Corequisite(s):	No
Prerequisite to:	No
Final Exam:	Yes
Hours per week:	3
Graduation Requirement:	Elective – BBA
Substitutable Courses:	No
Transfer Credit:	CPA
Special Notes:	Students with credit for BUAD 366 cannot take BUAD 466 for additional credit.
Originally Developed:	February 2000
EDCO Approval:	March 2014
Chair's Approval:	

**Professors**

Name	Phone	Office	Email
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**Learning Outcomes**

Upon completion of this course students will be able to

- evaluate cost/volume/profit and contribution margin relationships under certainty and uncertainty.
- evaluate short- and long-term investment opportunities using the specified tools and techniques and considering cost and price behaviours as well as non-financial factors.
- determine optimal transfer prices between divisions of multi-national corporations with exchange and income taxes.
- evaluate the technical, governance and behavioural issues in designing and implementing appropriate financial and nonfinancial performance measures that will promote goal congruence for managers.
- evaluate a case situation and possible alternative courses of action, and then formulate a viable case solution.

**Course Objectives**

This course will cover the following content:

Refer to the Course Schedule

**Evaluation Procedure**

Assignments	5%
Quizzes	5%
Cases	10%
Mid-term Exam #1 and #2	40%
Final Exam	40%
Total	100%

**Notes**

Chapter notes, problem solutions, and general information about the course are posted on Moodle. It is important for students to print out the lesson notes and bring them to class.

Online quizzes must be completed prior to each chapter being covered in class. Quiz due dates will not be extended for any reason.

There are three cases assigned and they must be submitted on the due dates specified.

Students are expected to write mid-term and final examinations at the scheduled times and dates; medical certificate or other supporting documentation will be required for approval of out-of-time exams. The final exam is 20% comprehensive

**Required Texts/Resources**

**Cost Accounting: A Managerial Emphasis**; Seventh Canadian Edition, C. Horngren, G. Foster, S. Datar, M. Gowing, Pearson Prentice Hall, 2015.

**Calculator**

Students will require a financial calculator for this course. Texas Instruments BA-II Plus is recommended, but any brand or model of financial calculator, which can perform time-value-of money and cash flow calculations, is acceptable.

## Course Schedule

Date		Topic	Textbook
Week of:		Tues. Sept 6 College-wide Orientation Day Wed. Sept 7 Classes begin Mon. Oct 10 Thanksgiving – no classes Fri. Nov 11 Remembrance Day – no classes Tues. Dec 6 Last day of regularly scheduled classes	
Sept	5	Cost-Volume-Profit Analysis	Ch 3
	12	Analysis of Cost Behaviour <u>Start Case 1</u>	Ch 10, 10A, 10B
	19	Analysis of Cost Behaviour	Ch 10, 10A, 10B
	26	Analysis of Cost Behaviour <u>Start Case 2</u>	Ch 10, 10A, 10B
Oct	3	<b>Mid-term Exam #1</b> (Chapters 3, & 10) Decision Making and Relevant Information <u>Case 1 Due</u>	Ch 11, 11A, 11B
	10	Mon Oct 10 Thanksgiving – no classes Decision Making and Relevant Information	Ch 11, 11A, 11B
	17	Pricing Decisions, Profitability and Cost Management <u>Case 2 Due</u>	Ch 12
	24	Pricing Decisions, Profitability and Cost Management	Ch 12
	31	<b>Mid-term Exam #2</b> (Chapters 11 & 12) <u>Start Case 3</u>	
Nov	7	Capital Budgeting: Methods of investing Analysis	Ch 20, 20A, 20B
	14	Capital Budgeting: Methods of investing Analysis	Ch 20, 20A, 20B
	21	Capital Budgeting: Methods of investing Analysis Transfer Pricing and Multinational Management Control Systems <u>Case 3 Due</u>	Ch 20, 20A, 20B Ch 21
	28	Transfer Pricing and Multinational Management Control Systems Multinational Performance Measurement and Compensation	Ch 21 Ch 22
Dec	5	Multinational Performance Measurement and Compensation	Ch 22
	9-20	<b>Final Exam</b> (Chapters 20, 21, 22, + 20% comprehensive)	

## **SKILLS ACROSS THE BUSINESS CURRICULUM**

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The Okanagan School of Business promotes core skills across the curriculum. These skills include reading, written and oral communications, computers, small business, and academic standards of ethics, honesty and integrity.

## **STUDENT CONDUCT AND ACADEMIC HONESTY**

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### **What is the Disruption of Instructional Activities?**

At Okanagan College (OC), disruption of instructional activities includes student “conduct which interferes with examinations, lectures, seminars, tutorials, group meetings, other related activities, and with students using the study facilities of OC”, as well as conduct that leads to property damage, assault, discrimination, harassment and fraud. Penalties for disruption of instructional activities include a range of sanctions from a warning and/or a failing grade on an assignment, examination or course to suspension from OC.

### **What is Cheating?**

“Cheating includes but is not limited to dishonest or attempted dishonest conduct during tests or examinations in which the use is made of books, notes, diagrams or other aids excluding those authorized by the examiner. It includes communicating with others for the purpose of obtaining information, copying from the work of others and purposely exposing or conveying information to other students who are taking the test or examination.”

Students must submit independently written work. Students may not write joint or collaborative assignments with other students unless the instructor approves it in advance as a group/team project. Students who share their work with other students are equally involved in cheating.

### **What is Plagiarism?**

Plagiarism is defined as “the presentation of another person’s work or ideas without proper or complete acknowledgement.” It is the serious academic offence of reproducing someone else’s work, including words, ideas and media, without permission for course credit towards a certificate, diploma, degree and/or professional designation. The defining characteristic is that the work is not yours.

“Intentional plagiarism is the deliberate presentation of another’s work or ideas as one’s own.” Intentional plagiarism can be a copy of material from a journal article, a book chapter, data from the Internet, another student, work submitted for credit in another course or from other sources.

“Unintentional plagiarism is the inadvertent presentation of another’s work or ideas without proper acknowledgement because of poor or inadequate practices. Unintentional plagiarism is a failure of scholarship; intentional plagiarism is an act of deceit.”

### **What are the Students’ Responsibilities to Avoid Plagiarism?**

Students have a responsibility to read the OC Plagiarism Policy and Procedures outlined in the OC calendar, which is available in online format [www.okanagan.bc.ca](http://www.okanagan.bc.ca). Students must acknowledge the sources of information used on all their assignments. This usually involves putting the authors’ name and the year of publication in parentheses after the sentence in which you used the material, then at the end of your paper, writing out the complete references in a Reference section.

“Students are responsible for learning and applying the proper scholarly practices for acknowledging the work and ideas of others. Students who are unsure of what constitutes plagiarism should refer to the UBC publication “*Plagiarism Avoided; Taking Responsibility for your Work*”. This guide is available in OC bookstores and libraries.

Students are expected to understand research and writing techniques and documentation styles. The Okanagan School of Business requires the use of the APA or MLA style, but suggests that students cite references using the APA guidelines (see Publication Manual of the American Psychological Association, 6<sup>th</sup> edition (2009). A copy of the APA manual is available in the reference section and also available for circulation from OC libraries. The library website has access to these two major citing styles.

### **What are the Penalties for Plagiarism and Cheating?**

The Okanagan School of Business does not tolerate plagiarism or cheating. All professors actively check for plagiarism and cheating and the Okanagan School of Business subscribes to an electronic plagiarism detection service. All incidents of plagiarism or cheating are reported and result in a formal letter of reprimand outlining the nature of the infraction, the evidence and the penalty. The Dean of the Okanagan School of Business and the Registrar record and monitor all instances of plagiarism and cheating. Penalties for plagiarism and cheating reflect the seriousness and circumstances of the offence and the range of penalties includes suspension from OC.