

## ACCT 5002 Managerial Accounting

### Graduate Calendar Description:

Fundamentals of managerial accounting and control. Techniques for management decision-making, planning, and control include cost-volume-profit analysis, product costing, variance analysis, and performance measurement. Precludes additional credit for BUSI 5005 (no longer offered). Prerequisite(s): ACCT 5001.

### Course description & objectives

Accounting has often been called "the language of Business". This course is designed to help you begin to understand and communicate this language. Broadly stated, accounting is a process that develops and communicates information about organizations to support economic decision-making.

The ACCT 5002 course focuses on the basic managerial accounting concepts and tools that aid internal managers in decision-making to make optimal financial decisions. Major topics addressed in this course include cost and cost behavior, short and long-term decision-making, product cost systems, budgeting, and control issues. The ability to apply the concepts learned in real-world cases and work in groups is also emphasized in this course.

### Learning Objectives

Upon completion of this course, students will be expected to have:

- (1) A general understanding of the nature of management accounting, its concepts, and principles.
- (2) An understanding of the need for accounting information for decisions.
- (3) Skills to understand and to critically analyze and interpret management accounting information.
- (4) A general understanding of the role of performance measurement and the control function in organizations.
- (5) An understanding of costs and cost behavior and their use in costing and decision-making for short and long-term decisions.
- (6) An understanding (including the limitations) of accounting measurements and reporting in performance measurement and control.

### Course Prerequisites:

ACCT-5001

**Textbook(s):** *Cost Accounting - A Managerial Emphasis* Horngren, Datar, Rajan, Beaubien, and Graham, 9th Canadian Edition, Pearson, 2022 ISBN- 978-0-13-655826-2 (selected chapters)

### Custom E-Text Version, (selected chapters that we will be using in this course)

Link to purchase text: TBA

A copy of the full textbook is on reserve at the library.

Quizzes (5 Quizzes – 8% each)	40%
Group Case (1 case – Group of 4 students)	15%
Team Assignment (1 assignment – Group of 2 students)	10%
Final Exam	35%

Each component of your grade will be assigned a percentage score. Your final course grade will be a weighted average of each of these components.

In the ACCT 5002 course, there will be one group case – this can be done in groups of 4 students per group. There will be one assignment to be done in a team of 2 students.

### EXAMINATION

The final exam will encompass all the material from ACCT 5002. The exam will be during the week 7 class and set by the MBA Office. The University's e-proctoring system (CoMaS) will be used to administer the final exam. Details about this system and your requirements will be laid out well before the final exam so that you are ready for the exam date.

### Topical Coverage

Week	Topic	Original Horngren Text Chapter	Course Custom Text Chapter	Assignment & Cases (announced in class)	Quiz
1	Cost and Cost Behavior	1, 2, 10	1, 2, 4		
2	Cost-Volume-Profit Analysis	3	3		Quiz 1
3	Job-Order and Activity Based Costing	4, 5	5, 6		Quiz 2
4	Budgeting	6	7	Case Due	Quiz 3
5	Variance Analysis:	7 & 8	8, 9	Assignment Due	Quiz 4
6	Performance Measurement	23, 14	10, 11		Quiz 5
7	Final Examination				

### Recommended Calculator for Examinations:

If you are purchasing a calculator, we recommend any one of the following options: Texas Instruments BA II Plus (including Pro Model), Hewlett Packard HP 12C (including Platinum model), Staples Financial Calculator, Sharp EL-738C & Hewlett Packard HP 10Bii