

Business Administration

Course Number:	BUAD 466 (<i>formerly BUAD 366</i>)
Course Title:	ADVANCED MANAGERIAL ACCOUNTING
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:	Winter 2016
Prerequisite(s):	BUAD 274 or BUAD 365

Professors

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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 possibl

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 four 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.

