

**COURSE CODE:** BUAD 264

**COURSE TITLE:** Management Accounting

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## **Calendar Description**

This course refines and extends the range of financial models developed in BUAD 111 with changes from the past to the future. The budget replaces the balance sheet, performance and analysis replaces the income statement and the cash flow forecast replaces the cash flow statement. Costing methods, make-or-buy, pricing and capital investment decisions are studied (also offered by Distance Education).

**Prerequisite(s):** BUAD 111, BUAD 128 and MATH 114

or BUAD 111 and admission to any Business Administration Post-Baccalaureate Diploma

or BUAD 111, BUAD 128 and successful completion of the Accounting/Bookkeeping Certificate

**Co-requisite(s):** BUAD 272, 293

**Prerequisite For:** BUAD 305, 340, 360, 365, 382, 461

**Substitutable Courses:** None

**Graduation Requirement:** BBA & Diploma - Required

**Transfer Credit:** CPA, CIB, PMAC credit

**Special Notes:** None

**Credits:** 3

**Hours per Week:** 6

**Originally Developed:** 1978

## Learning Outcomes

Outcome	Upon completion of this course students will be able to:
1	Prepare a basic manufacturing income statement.
2	Calculate and record costs for products or services using appropriate costing methods.
3	Prepare a comprehensive master budget.
4	Calculate and interpret material price and quantity variances, labour rate and efficiency variances and variable overhead spending and efficiency variances.
5	Apply the relevant cost framework to managerial decisions regarding equipment replacement, outsourcing, special orders, constrained resource and addition or deletion of products.

## Course Objectives

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## Skills Across the Business Curriculum

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

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, ~~an~~ examination or course to suspension from OC.

What is Cheating?