

University of Alberta School of Business
Department of Accounting and Business Analytics

Accounting 322
Introduction to Accounting for Management Decision Making
Syllabus
SPRING 2022

Instructor:	Jason Lee			
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Email:	jasonlee@ualberta.ca			
Lecture Section:	ACCTG 322 Section A1	Tuesday	2:00 PM – 4:50 PM	BUS 2-05
		Thursday	2:00 PM – 4:50 PM	BUS 2-05

1. Course Description and Objectives

This course is an introduction to managerial accounting. It is designed to make business students aware of the roles that accounting plays within organizations. The focus is primarily on the informed use of managerial accounting information, rather than on its production. The course emphasizes the links between accounting information and management activities such as strategic and operational decision making, financial planning and control, organizational design, and performance evaluation. The course examines how managerial accounting is used within a variety of organizations, including manufacturing, merchandising, and service businesses, as well as public-sector and not-for-profit organizations.

Specific skills developed in this course include the abilities to:

- identify, categorize, and analyze the behaviour of costs;
- utilize cost information in making decisions (i.e., cost-benefit and profitability analyses);
- prepare and use budgets; and
- use accounting information to evaluate and motivate the performance of divisions, departments, and other units within organizations.

This course incorporates the Learning Goals of the BCom Program, in particular, Critical Thinking, Ethical Awareness, and Quantitative Skills.

At the conclusion of the course, students should be familiar with the basic terminology, concepts, and techniques of managerial accounting, be able to utilize them in managerial problem solving, and be able to critically evaluate managerial accounting data and reports.

2. Academic Integrity

Absolute and complete academic honesty is expected of you in this course. It is important for you as a student to behave in an ethical manner. The University of Alberta is committed to the highest standards of academic integrity and honesty. Students are expected to be familiar with these standards regarding academic honesty and to uphold the policies of the University in this respect. Students are particularly urged to familiarize themselves with the provisions of the *Code of Student Behaviour* and avoid any behaviour that could potentially result in suspicions of cheating, plagiarism, misrepresentation of facts and/or participation in an offence. Academic dishonesty is a serious offence and can result in suspension or expulsion from the University.

3. Evaluation

Your grade in this course will be based on the marks you obtain on online quizzes, a midterm exam, and a cumulative final exam. These marks will be weighted as follows to determine your percentage mark in the course:

<i>Assessment Components</i>		
On-line Quizzes		20%
Midterm Exam	May 26, Thursday (in class)	35%
Final Exam	June 16, Friday, at 11:30 AM (tentative)	45%
Total		100%

Letter grades will be determined in accordance with the Evaluation Procedures and Grading System section of the University's Academic Regulations. Grades in this course will be based on a combination of absolute achievement and relative performance. These grades represent the only marks available to students. No additional work or extra credit is available.

3.1. Online Quizzes

Six scheduled quizzes will be administered in this course via eClass. The marks for your best five of these quizzes will be counted toward your final mark in the course. Each online quiz will include 10 multiple choices questions. More information will be posted in the Online Quizzes section on eClass. Online quizzes are to be completed **individually**, without the assistance of another individual. This means that at any time before you submit your quiz you are to be working on it by yourself and not talk, email, or communicate with anyone else. The quiz should not be discussed with anyone until after the deadline has passed. All quizzes in this course will be open book. You are welcome to use any materials from the course to assist you in completing the quiz. For each quiz, you will have one attempt and 45 minutes maximum. The quiz should automatically submit at the 45 minute deadline, but you are welcome to submit earlier.

Each quiz may cover material from the previous lecture(s), textbook readings, and recommended questions. There will be no opportunity to make up a quiz.

Please see below for the schedule for online quizzes.

<i>Schedule for Online Quizzes</i>			
	Open	Close	Tentative Coverage
Quiz #1	3:01 p.m. May 12 (Thu.)	11:59 p.m. May 16 (Mon.)	Ch. 1 and Ch. 2
Quiz #2	3:01 p.m. May 19 (Thu.)	11:59 p.m. May 23 (Mon.)	Ch. 3 and Ch. 4
Quiz #3	3:01 p.m. May 26 (Thu.)	11:59 p.m. May 30 (Mon.)	Ch. 5 and Ch. 7
Quiz #4	3:01 p.m. Jun 2 (Thu.)	11:59 p.m. Jun 6 (Mon.)	Ch. 8
Quiz #5	3:01 p.m. June 9 (Thu.)	11:59 p.m. June 13 (Mon.)	Ch. 9
Quiz #6	3:01 p.m. June 14 (Tue.)	11:59 p.m. June 16 (Thu.)	Ch. 11 and Ch. 12

3.2. Exams

All exams will be **closed book**. You may use a calculator. You will have **80 minutes** to write the midterm exam and **two hours** to write the final exam. The final exam will be cumulative.

- **Midterm Exam – May 26, Thursday (in class)**
- **Final Exam – June 16, Friday, at 11:30 AM (tentative)**

The Examinations section of the University's Academic Regulations provides guidance for the conduct of exams. At an exam, students must be able to present their student ID cards or other acceptable photo identification. Cell phones, iPods, and other electronic devices must be turned off and put away prior to the exam. You are permitted to use a calculator in the exams.

3.3. Remarking Policy for Midterm Exam

A student who wishes his/her exam to be re-evaluated must submit the request within 5 business days after the exam is returned.

All appeals must be in writing and the original copy of the exam must be attached. Items submitted for appeal may be subject to an entire review. This may result in your grade being lower.

3.4. Absence from Term Work or Examinations

Occasionally life events occur that require a student to miss term work, midterm exam, or final exam. However, excused absences are not granted automatically and will be considered only for acceptable reasons such as incapacitating illness, severe domestic affliction, or religious convictions.

Unacceptable reasons include, but are not limited to personal events such as vacations, weddings, or travel arrangements. When a student is absent without acceptable excuse, a final grade will be computed using a raw score of zero for the work missed. Any student who applies for or obtains an excused absence by making false statements will be liable under the *Code of Student Behaviour*.

There will be no opportunity to make up the midterm exam or on-line quizzes.

3.5. Absences from Exams

In the event that the mid-term exam is missed for an acceptable reason, no make-up exam will be given. Instead, the weight assigned to the missed exam will be reallocated to the final exam.

Once you have written an exam, marks will not be reallocated due to explanations given after the fact. Therefore, if you are too ill to write an exam, please do not attempt to write it.

If a student is absent from the final exam, he/she must obtain permission from the School's Undergraduate Office to write a deferred final exam. If a deferred final exam is required for this course, it will be tentatively held on **July 7, Thursday, 2022, 12:00 – 14:00**.

4. Course Materials and Activities

4.1. Textbook

Managerial Accounting (12th Canadian Edition) by Garrison, Libby & Webb (McGraw-Hill Ryerson). ISBN-13: 978-1-26-019327-5 (ISBN-10: 1-26-019327-6). This is available for purchase at the Bookstore or online as an e-book version.

4.2. Calculator

You are permitted to use a calculator in the exams and online quizzes. Please ensure that you have a calculator that you are comfortable.

4.3. eClass

You will be able to obtain solutions for recommended questions, in-class examples, and sample exams from eClass.

4.4. In-class Activities

Our classes will be a combination of lectures and discussions of problems. Most of the concepts and techniques taught in this course are best illustrated and learned through problem solving. Therefore, we will analyze many problems in class.

4.5. Out-of-class Activities

Following the lectures on a particular topic, you should work on the recommended questions from the textbook. The recommended questions for each chapter are identified in the attached class schedule. The solutions for the recommended questions will be posted on eClass.

4.6. Class Attendance

Presence at lectures and participation in classroom discussions are important components of this course, and students will serve their interests best by regular attendance. Those who choose not to attend must assume whatever risks are involved.

Students are responsible for all information provided in class (e.g., announcements, class notes etc.). If you are absent in a class, it is your responsibility to arrange for someone else in the class to provide you with the information you may have missed. **I will not post class notes on eClass. If you miss a class, you will have to get the class notes from a classmate.**

5. Others

Audio or video recording of lectures, labs, seminars or any other teaching environment by students is allowed only with the prior written consent of the instructor or as a part of an approved accommodation plan. Recorded materials are to be used solely for personal study, and is not to be used or distributed for any other purpose without prior written consent from the instructor.

Policy about course outlines can be found in the Evaluation Procedures and Grading System section of the University's Academic Regulations.

6. Useful Links

The University's Academic Regulations: <https://calendar.ualberta.ca/content.php?catoid=6&navoid=806>

Code of Student Behaviour: <https://www.ualberta.ca/governance/resources/policies-standards-and-codes-of-conduct/code-of-student-behaviour>

eClass: <https://eclass.srv.ualberta.ca/portal/>.

The Bookstore link for purchasing the e-book:

https://www.campusbookstore.com/integration/AccessCodes/default.aspx?bookseller_id=10&Course=Winter+2022+ACCTG+322&frame=YES&t=permalink

ACCTG 322 TENTATIVE CLASS SCHEDULE

Class#	Dates	Topics	Readings	Recommended Questions
1	May 10	Introduction to the course Cost Terms, Concepts, & Classifications	Chapters 1 & 2	2-2, 2-4, 2-13, 2-16, 2-19, 2-22, 2-24, 2-25
2	May 12	Cost Behaviour	Chapter 3	3-4, 3-13, 3-14, 3-15
3	May 17	Cost-Volume-Profit (CVP) Relationships	Chapter 4	4-1, 4-4, 4-12, 4-17, 4-18, 4-20, 4-25, 4-27, 4-30
4	May 19			
5	May 24	Job-Order Costing	Chapter 5	5-1, 5-5 (ignore req'd 2), 5-6, 5-7, 5-13, 5-25, 5-27, 5-28 (ignore req'd 3)
		Activity-Based Costing	Chapter 7	7-1, 7-5, 7-6, 7-9, 7-13, 7-19, 7-20, 7A-5
6	May 26	Midterm Exam		
7	May 31	Activity-Based Costing		
8	June 2	Variable Costing	Chapter 8	8-5, 8-6, 8-8, 8-9, 8-11, 8-12, 8-15
		Budgeting	Chapter 9	9-11, 9-12, 9-14, 9-16, 9-17, 9-19, 9-24
9	June 7			
10	June 9	Reporting for Control	Chapter 11 & 11A	11-1, 11-2, 11-8, 11-9, 11-12, 11-19, 11A-3, 11A-10, 11A-11
11	June 14	Relevant Costs for Decision Making	Chapter 12	12-10, 12-11, 12-12, 12-14, 12-15, 12-16, 12-21, 12-22, 12-26, 12-27, 12-28, 12A-7
	June 17	Final Exam (Cumulative) – 11:30 AM		