



**COURSE OUTLINE**

**ACCT 204**

**MANAGERIAL ACCOUNTING**

**3 CREDITS**

PREPARED BY: Gabor Gyorgy, Instructor

December 1, 2018

APPROVED BY: Margaret Dumkee, Dean

December 1, 2018

APPROVED BY ACADEMIC COUNCIL:

RENEWED BY ACADEMIC COUNCIL:



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APPLIED SCIENCE AND MANAGEMENT DIVISION  
Management Accounting  
3 credit course  
Winter, 2019

### MANAGERIAL ACCOUNTING

<b>INSTRUCTOR:</b>	Gabor Gyorgy	<b>OFFICE HOURS:</b>	T, Th, Fr 11:30 - 12:30
<b>OFFICE LOCATION:</b>	A2420	<b>CLASSROOM:</b>	A2402
<b>E-MAIL:</b>	ggyorgy@yukoncollege.yk.ca	<b>TIME:</b>	8:30 - 11:30
<b>TELEPHONE:</b>	668-8754	<b>DATES:</b>	Friday

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### COURSE DESCRIPTION

Building upon the core accounting principles introduced in ACCT101 & ACCT102, ACCT204 will introduce the student to accounting techniques that can help guide managerial decision making. Students will begin to see how different accounting techniques can be used for the purposes of planning, controlling, and costing products and services. Topics covered include job order, process, activity based, and absorption costing, CVP analysis, pricing, and budgetary planning, control and variance analysis.

### PREREQUISITES

Accounting 101 & 102, or consent of the instructor

### RELATED COURSE REQUIREMENTS

None.

### EQUIVALENCY OR TRANSFERABILITY

This course is BCCAT transferable and recognized by the CPA.

### LEARNING OUTCOMES

Upon successful completion of the course, students will be able to:

1. Record entries and prepare and analyze statements for an organization using a job order and/or process cost accounting system
2. Apply activity based costing principles to organizations
3. Prepare Cost-Volume-Profit (CVP) statements, and perform CVP analysis
4. Understand the implications of alternative inventory costing methods, including absorption costing
5. Apply the incremental analysis approach to a variety of accounting scenarios.
6. Determine ideal internal and external pricing strategies
7. Prepare a variety of budgets, and budget reports
8. Perform variance analysis and prepare variance reports
9. Work collaboratively to solve costing problems.
10. Understand the unique costing principles and processes used by different organizations serving the north.

### COURSE FORMAT

Course content will be presented principally through guided problems, short lectures, and group exercises. All material to be covered in class is listed in the calendar below. It is incumbent on students to come to each class having completed the readings and exercises for each week. Students should also be prepared to work collaboratively to solve “challenge” problems that synthesize learning for each week. These challenge problems are not listed in the calendar below and will be presented to student groups after the scheduled class content has been covered.

If you require additional assistance, the Instructor is available to all students during his scheduled office hours. Students are encouraged to make an appointment during these times, as appointments will take precedence over ‘drop-ins.’ A short visit is often all it takes to clear up a problem area.

When studying, students are responsible for correcting their own work. Solutions to all end of chapter questions will be posted to the course website. When completing readings, students can focus their energies by only covering those chapter sections that relate to the learning objectives specified in the calendar below.

### ASSESSMENTS

#### Tests

There will be four tests in this course. Each test will be approximately 30 - 45 minutes in length and occur at the beginning of class. If you miss a test, there will be a 10% per day penalty applied, beginning immediately after class. No one is allowed to write a test once they have been handed back to the class, and as the instructor tends to turn them around quickly, you will have only a short time to arrange a make up time.

### Mid Term and Final Exam

Accounting 204 has a mid term and final examination.

If you must miss an exam for a valid reason, it is your responsibility to let me know in advance that you will be unable to write and to arrange an alternate test date *before* the scheduled test.

Examples of acceptable reasons for missing a scheduled evaluation include personal illness (supported by a doctor's note) or absence required by your employer. Only one test or exam deferral is allowed per semester. If no valid reason is given for missing an evaluation, your mark on that test/exam will be "0." If a student must miss an evaluation, there will be a 10% per day penalty applied, beginning immediately after class. No student is allowed to write an evaluation once they have been handed back and reviewed by the class. As the Instructor tends to return and review the evaluations rather quickly, it is incumbent on students to make arrangements as soon as possible.

Each exam is expected to cover about five or six chapters. The 3-hour final exam is comprehensive, however the content will be weighted approximately 75% to Chapter 7-12, and 25% to Chapters 1-6.

### EVALUATION:

Mid Term Exam		30%
Tests	7.5% each	30%
Final Exam		40%
Total Marks		100%

### TEXT AND MATERIALS

Weygandt, Jerry; Kimmel, Paul; Kieso, Donald; Aly, Ibrahim. *Managerial Accounting - Tools for Business Making Decisions 4th Ed.* John Wiley and Sons Canada. Toronto, 2015.

## ACADEMIC AND STUDENT CONDUCT

Information on academic standing and student rights and responsibilities can be found in the current Academic Regulations that are posted on the Student Services/ Admissions & Registration web page.

### Professional Conduct

Students are expected to behave in a respectful and courteous manner during class, as is required in any workplace. This includes turning off all personal communication devices, and actively listening while others are talking. Students who fail to demonstrate professionalism in the classroom and/or exhibit distracting/disrupting behaviours will be asked to leave.

## YUKON FIRST NATIONS CORE COMPETENCY

Yukon College recognizes that a greater understanding and awareness of Yukon First Nations history, culture and journey towards self-determination will help to build positive relationships among all Yukon citizens. As a result, to graduate from ANY Yukon College program, you will be required to achieve core competency in knowledge of Yukon First Nations. For details, please see [www.yukoncollege.yk.ca/yfnccr](http://www.yukoncollege.yk.ca/yfnccr).

## ACADEMIC ACCOMMODATION

Reasonable accommodations are available for students requiring an academic accommodation to fully participate in this class. These accommodations are available for students with a documented disability, chronic condition or any other grounds specified in section 8.0 of the Yukon College Academic Regulations (available on the Yukon College website). It is the student's responsibility to seek these accommodations. If a student requires an academic accommodation, he/she should contact the Learning Assistance Centre (LAC) at (867) 668-8785 or [lassist@yukoncollege.yk.ca](mailto:lassist@yukoncollege.yk.ca).



Date	Chapter	Study Objectives	In Class Exercises	Test
Jan. 3	2 - Managerial Cost Concepts and Cost Behaviour Analysis	1-3	BE8 E18, 19, 20, 21, 23, 26, 27, 28	
Jan. 10	2 - Managerial Cost Concepts and Cost Behaviour Analysis	4	P42A, 43A, 45A, 51B	
Jan. 17	3 - Job Order Cost Accounting	All	Deck Handout P31A	
Jan. 24	4- Process Cost Accounting	1-4	E4-23, 4-30 P56B	Test
Jan. 31	5 - Activity Based Costing	All	E17, 20, 21 P43B (omit e+f)	
Feb. 7	6 - Decision Making: Cost Volume Profit	1-4	E20, 21, 23, 26, 27, 30	Test
<b>Feb. 14</b>	<b>Mid Term</b>		<b>Chapters 1-6</b>	
Feb. 28	7 - Incremental Analysis	All	E7, 12, 15, 24, 27,30 P36A, 44A	
March 7	8 - Alternative Inventory Costing Methods: A Decision Making Report	1-3	Overbay drones example, p314 P38B	
March 14	9 - Pricing	5, 6	E24, 25, 27 P40A, 43A, 54B	
March 21	10 - Budgetary	1,2,4	E21, 30	Test

Date	Chapter	Study Objectives	In Class Exercises	Test
	Planning			
March 28	11 - Budgetary Control and Responsibility Accounting	1-3	E11-24, 27 P1138A (omit d+e) P1144A	
April 4	12 - Standard Costs	1-4	E20,21,23,34	Test
April 15 <sup>th</sup> - 26 <sup>th</sup>	Final Exam			Ch. 1 - 12