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**ACTG5210 W2020 CREDITS: 1.50**

## ACTG 5210 F - MANAGEMENT ACCOUNTING

🕒 WED 14:30-17:30 🏠 SSB E112

### INSTRUCTOR

**Supinder Babra**

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🕒 By appointment only, please email the instructor

### ADMIN

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Classes: Tuesday(s), 7:00 p.m. – 10:00 p.m., beginning September 10<sup>th</sup>

## SUPINDER BABRA BIOGRAPHY

I have 17 years' experience working as a Financial Controller in various manufacturing industries from packaging, refinery services, lumber and door opening solutions. I have been teaching since 2007 with the Society of Management Accountants of Ontario now known as (CPA Ontario) and begun my teaching career at Schulich in 2016 in the accounting and finance departments.

I currently teach:

Financial/Management Accounting and Finance at Schulich and

Financial Accounting, Audit, Capstone, Management Accounting and Accounting Information Systems at York Continuing Education.

Thanks

Supinder

## BRIEF DESCRIPTION




An introduction to management accounting techniques that are useful in management decision-making situations such as cost management, pricing special orders, determining service levels and performance appraisal. The non-applicability of external reporting figures for most management decisions is reviewed. Prerequisite: SB/ACTG 5100 3.00. Note that SB/ACTG 5210 1.50 or SB/ACTG 5220 3.00, but not both courses, may be taken for credit.

## COURSE LEARNING OUTCOMES

In supporting senior management in all types of organizations, accounting information is often necessary to facilitate decisions. Managers have the responsibility and authority for making decisions about the use of the firms' resources. To




## ASSIGNMENT SUMMARY


Assignment   Task	Group   Individual	Total % of Final Grade	Due Date
<b>Midterm Quiz 20%</b>			
Midterm Exam		20%	Wed Mar 25, 2020 at 05:30pm EDT
<b>Group Case Analysis 25%</b>			
Group Case Analysis		25%	Sun Apr 12, 2020 at 12:00pm EDT
<b>Final Exam 55%</b>			
Final Exam		55%	Wed Apr 15, 2020 at 11:59pm EDT

## WRITTEN ASSIGNMENTS: DESCRIPTIONS

### Midterm Exam

 **Due Date:** Wed Mar 25, 2020 at 05:30pm EDT

### Group Case Analysis

 **Due Date:** Sun Apr 12, 2020 at 12:00pm EDT

#### **Group Case Analysis: 25% (In groups of four)**

This case will be provided by the professor. The purpose of this group case is to explore how management accounting techniques are used in business.

#### **ASSIGNMENT FORMAT**

Please use either a memo format or a case approach. The report must have the following sections

- Exec Summary
- Introduction
- Current Situation
- Alternatives
- Recommendation
- Conclusion
- Appendices

#### **GRADE ALLOCATION**

1 page - Exec Summary - worth 20% of GRADE

6 pages MAXIMUM for the report - worth 80% of GRADE

Unlimited - Appendices to support your calculations and values

All reports must be submitted onto Canvas in pdf format only. Please submit your group members names on the front page of the assignment.

### REPORT FORMAT


- Memo style (preferred) but this is not mandatory
- Page Restriction
- 1 page for Executive Summary (20 marks)
- 5 pages maximum for the write-up
- Unlimited Exhibits (not marked but used for calculations and other research if you like)
- 1-page conclusion and final remarks
- 12 Point Calibri
- Spacing 1.5

### ASSIGNMENT QUESTIONS

EXEC SUMMARY (20 marks)

1. Calculate the 2015 service cost for each municipality using the new billing model. What impact does using two cost drivers (i.e. base service, calls for service [CFS]) have on the service cost for each municipality? (20 marks)
2. Consider the impact of allocating costs based on just one cost driver. Calculate the 2015 service for each municipality using the following: (15 marks)
  - a) Properties
  - b) CFS
  - c) Population
  - d) Household Income
  - e) Property Value
3. After evaluating the service costs under different cost drivers, which cost allocation method seems most equitable for all municipalities? Does the new billing model seem more or less "fair" by comparison? (25 marks)

## Final Exam

 **Due Date:** Wed Apr 15, 2020 at 11:59pm EDT

### Final Exam – 2 hours: 55% (individual)

The final exam is cumulative, and will consist of problems similar to the questions taken up in class and assigned problems and cases.

Materials eligible for examinations include all assigned readings, handout materials, class discussions, class discussion questions, lectures and homework assignments.

The exam is closed book however, you will be allowed to use one 8 ½" x 11" (double-sided) sheet for notes. You will not be provided a formula sheet. Calculators that store text are not permitted.

**Accommodations.** For accommodations sought due to exam conflicts, religious reasons, unavoidable absences or disabilities, please refer to the Student Handbook or contact Student Services. For counseling & disability services, contact

Student Services or see <http://cds.info.yorku.ca/> (<http://cds.info.yorku.ca/>).

**Exam Final.** Within 24 hours of missing a final examination, students must contact the Director of Student Services at (416) 736-5060 and must also contact their course instructor. Formal, original documentation regarding the reason for missing the exam must be submitted to the Director of Student Services (SSB Room W262) within 48 hours of missing the final exam. Students who miss a final exam due to illness must have their doctor complete an “Attending Physician’s Statement.” For a copy of this document, visit <http://www.registrar.yorku.ca/pdf/attending-physicians-statement.pdf> (<http://www.registrar.yorku.ca/pdf/attending-physicians-statement.pdf>)

## WRITTEN ASSIGNMENTS: EVALUATION

### **Due Date**

Mar. 25 Midterm Quiz – 1 hour: 20%

Apr. 8 Group Case Analysis: 25%

Apr. 15 Final Exam – 2 hours: 55%

### **Group Case Analysis: 25% (In groups of four)**

This case will be provided by the professor. The purpose of this group case is to explore how management accounting techniques are used in business. The case must be submitted via Turnitin on **April 8**. Further details will be provided for the Turnitin submission. Email submissions will not be accepted.

### **Midterm Quiz – 1 hour: 20% (individual)**

If a midterm is missed based on an acceptable (refer to Student Services guidelines) documented reason, your midterm weight will be allocated to the final examination i.e. you will write the final exam for the combined midterm and final exam weight.

### **Final Exam – 2 hours: 55% (individual)**

The final exam is cumulative, and will consist of problems similar to the questions taken up in class and assigned problems and cases.

Materials eligible for examinations include all assigned readings, handout materials, class discussions, class discussion questions, lectures and homework assignments.

The exam is closed book however, you will be allowed to use one 8 ½” x 11” (double-sided) sheet for notes. You will not be provided a formula sheet. Calculators that store text are not permitted.

# CALCULATING COURSE GRADE

## Grades

### ***Expectations***

Grades provide students with important feedback on their understanding of the course material, mastery of learning outcomes, and where they need to improve.

The guidelines below help ensure that grading practices are accurate, transparent, and consistent.

### ***Process***

A grade on a component (e.g., midterm) may be denoted as a percentage, grade-point, or letter.

If a grade is denoted as a percentage or letter, a student can determine their grade point by associating the percentage or letter with Schulich's 9-value index system discussed below.

For each graded component, a student will be informed of the class grade:

- breakdown (e.g., by range)
- average

At the end of the semester, grades for each component will be multiplied by the weighting of that specific component and summed to determine the total average grade which will be converted into a letter grade. The letter grade corresponds to Schulich's 9-value index system as discussed below.

In general, earlier components are likely to have lower grades and such grades are generally expected to increase, as students learn and master the material (i.e., as the semester progresses).

### ***Masters-Level Courses {Insert for Masters-Level Courses}***

Schulich's 9-value index system for masters-level students is as follows:

<b>Grade</b>	<b>Grade Point / Index Value</b>	<b>Percentage Points (guideline only)</b>	<b>Description</b>
<b>A+</b>	9	90-100	Exceptional
<b>A</b>	8	85-89	Excellent
<b>A-</b>	7	80-84	Very Good
<b>B+</b>	6	75-79	Good
<b>B</b>	5	70-74	Competent
<b>B-</b>	4	65-69	Fairly Competent
<b>C+</b>	3	60-64	Passing
<b>C</b>	2	55-59	Barely Passing

<b>C-</b>	1	50-54	Marginally Failing
<b>F</b>	0	0-49%	Failing

# CLASS-BY-CLASS SYLLABUS

## Class 1

**Mar 4/20**

[Overview: Lecture 1](#)

### Class Session

Week 1

### Topic

Introduction

Cost-Volume-Profit (CVP) Relationships

### Assigned Readings, Cases, etc.

Chapter 1

Chapter 4

### Assigned work due

#### **Suggested Questions**

P4-18, P4-20, P4-23, P4-29

## Class 2

**Mar 11/20**

[Overview: Lecture 2](#)

### Class Session

Week 2

### Topic

Relevant Costs for Decision Making

### Assigned Readings, Cases, etc.

Chapter 12

### Assigned work due

#### **Suggested Questions**

P12-24, P12-26, P12-27

## Class 3

**Mar 18/20**

[Overview: Lecture 3](#)

### Class Session

Week 3



**Topic**

Cost Behaviour and Activity-Based Costing Systems

Class 4 -

Topic 4

**Assigned Readings, Cases, etc.**

Chapters 2&amp; 7

**Mar 25/20****Assigned work due**

Class 5 -

Topic 5

**Suggested Questions****P7-19, P7-20**[Overview: Lecture 4](#)**Apr 1/20****Class Session**

Class 4

Class 6 -

Topic 6


**Topic****Midterm Quiz**

Budgeting

Final Exam

**Assigned Readings, Cases, etc.**

Chapter 9


 Final  
Exam
[Overview: Lecture 5](#)**Apr 8/20****Class Session**

Week 5

GROUP

CASE

**Topic**

Standard Costs and Overhead Analysis


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**Class Session**

Week 6

**Topic**

**STUDENT**

Reporting for Control:

Read only

Responsibility Centres, Return on Investment and Residual Income  
Transfer Pricing on pp. Appendix 11A

**Group Case Analysis due****Assigned Readings, Cases, etc.**

Chapter 11

**Assigned work due****Suggested Questions**

P11-19, P11-20, P11-22  
Cases 11A-11, 11A-13

**PREPARATION FOR CLASS AND CLASS PARTICIPATION: EXPECTATIONS****Preparation**

You are encouraged to take an active part in the course discussions by providing thoughtful, constructive, worthwhile comments, questions and debate. Oral communication skills are a must for professionals, so meaningful classroom contribution is expected.

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# GENERAL SCHULICH ACADEMIC POLICIES: GRADING, ACADEMIC HONESTY, ACCOMMODATIONS AND EXAM

## Grading

Grades at Schulich are based on a 9-value index system. The top grade is A+ (9) and the minimum passing grade is C- (1). To keep final grades comparable across courses, sections of required core courses are normally expected to have a mean grade between 4.7 and 6.1. Elective courses are expected to have a mean grade between 5.2 and 6.2.

The Schulich School does not use a percentage scale or prescribe a standard conversion formula from percentages to letter grades. Conversions within a course are at the discretion of the instructor.

For more details on the index, grading policy, and grade point average (GPA) requirements, consult your student handbook.

## Academic Honesty

**Academic honesty** is fundamental to the integrity of university education and degree programs, and applies in every course offered at Schulich. Students should familiarize themselves with York University's policy on academic honesty, which may also be found on Schulich website: <http://schulich.yorku.ca/current-students/academic-honesty/> (<http://schulich.yorku.ca/current-students/academic-honesty/>)

## Accommodations

For accommodations sought due to exam conflicts, religious reasons, unavoidable absences or disabilities, please refer to the Student Handbook or contact Student Services. For counseling & disability services, contact Student Services or see <http://accessibility.students.yorku.ca/> (<http://accessibility.students.yorku.ca/>) .

## Exams (Absence from)

### Midterm

Students who miss a mid-term examination must contact their course instructor within 24 hours and provide the course instructor with documentation substantiating the reason for the absence. Instructors may request that students submit a copy of their documentation to Student & Enrolment Services. Accommodations and/or re-scheduling of the mid-term exam will be left to the discretion of the course instructor with the expectation that the case be resolved within 14 calendar days.

### Final

Within 24 hours of missing a final examination students must contact their course instructor. Students must also submit a completed Deferred Standing Request Form within 48 hours online. Formal documentation (e.g. Attending Physician's Statement, Counselor's Statement, death certificate, etc.) regarding the reason for missing the exam must be submitted electronically via file upload as part of the form. The Deferred Standing Request form can be found at <https://schulich.yorku.ca/exam-deferral> (<https://schulich.yorku.ca/exam-deferral>) . Student & Enrolment Services will notify the instructor and copy the student by email if appropriate documentation has been received.

For full details regarding exam deferrals, consult the Undergraduate Academic Handbook (pg.30) and/or the Graduate Policy Handbook (pg. 23).

*\* Please note that academic policies specific to this course may be contained in other parts of this course outline.*

# Deliverables

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