

# Business Administration

Course Number:	<b>BUAD 264</b>
Course Title:	<b>MANAGEMENT ACCOUNTING</b>
Credits:	3
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. Break-even analysis, and make-or-buy, pricing and capital investment decisions are studied. <i>(also offered by Distance Education)</i>
Semester and Year:	<b>FALL 2019</b>
Prerequisite(s):	BUAD 111, BUAD 128 and MATH 114 or BUAD 111 and admission to any Business Administration Post-Baccalaureate Diploma
Corequisite(s):	No
Prerequisite to:	BUAD 305, 340, 360, 365, 382, 461
Corequisite to:	BUAD 272, 293
Final Exam:	Yes
Hours per week:	3
Graduation Requirement:	BBA and Diploma - Required
Substitutable Courses:	No
Transfer Credit:	CPA, CIB, PMAC credit

**Professors**

**Evaluation Procedure**

Project Master Budget	8%
Term Work chapter assignments	12%
Mid-term Exams	40%
Final Exam	40%
Total	100%

**Notes****Project MASTER BUDGET**

Students will individually complete a project worth 8% of their total grade. The project will involve using Microsoft Excel to prepare an integrated master budget. This gives students an opportunity to apply the skills learned in Chapter 7 of the text, skills that embody a key concept in managerial accounting.

**Exams 2 MTs & a FINAL**

Two mid-term exams are scheduled for this course.

The first mid-term will cover chapters 1, 2, 6 & 8;

the second will cover chapters 7, 8 & 11.

The final exam will cover chapters 4, 9, 10, 11, 12, 13, 14, 15, 16, 17, 18, 19, 20, 21, 22, 23, 24, 25, 26, 27, 28, 29, 30, 31, 32, 33, 34, 35, 36, 37, 38, 39, 40, 41, 42, 43, 44, 45, 46, 47, 48, 49, 50, 51, 52, 53, 54, 55, 56, 57, 58, 59, 60, 61, 62, 63, 64, 65, 66, 67, 68, 69, 70, 71, 72, 73, 74, 75, 76, 77, 78, 79, 80, 81, 82, 83, 84, 85, 86, 87, 88, 89, 90, 91, 92, 93, 94, 95, 96, 97, 98, 99, 100.

## Course Schedule

Date		Topic	Textbook
2019 Week of:		Wednesday, Sept 4 - Classes Start Monday, October 14 Thanksgiving (no classes) Monday, November 11 Remembrance Day (no classes) Wednesday, December 4 Last Day of Regular Classes	
Sept	1	An Introduction to Managerial Accounting	Ch 1
	8	Cost Concepts	Ch 2
	15	Cost Behaviour: Analysis and Use	Ch.6
	22	Cost-Volume-Profit Relationships	Ch 8
	29	Cost-Volume-Profit Relationships Budgeting	Ch 8 Ch 7
Oct	6	Midterm Review <b>Mid-term Exam #1</b> (Chapters 1, 2, 6 & 8)	
	13	Budgeting	
	20	Standard Costs and Variance Analysis	Ch 7

