

DISCLAIMER: This course outline is only a sample and is subject to change. Course materials, assignments, dates, and weighting will vary depending on delivery format and instructor.

Territory Acknowledgement

We acknowledge and respect the lək'wəŋən peoples on whose traditional territory the university stands and the Songhees, Esquimalt and W̱SÁNEĆ peoples whose historical relationships with the land continue to this day.

Management Accounting

BMBA 220

Course Description

This course is an introduction to the fundamental concepts of management accounting. It complements concepts covered in *Financial Accounting* by focusing on the accounting functions internal to the organization.

Management Accounting is concerned with the data and techniques used in the decision-making process. This includes analysis and accounting for costs, exposure to cost behavior, costing approaches, budget planning, reporting and capital budgeting.

This course is targeted at you, as a future business leader. Emphasis is placed on developing your analytical, problem solving and decision-making skills in using accounting information to make business decisions. Strategic thinking will be applied in the problem-solving process.

Learning Outcomes

Upon completion of this course, you should be able to:

- Develop their analytical, problem solving and decision-making skills.
- Learn how to use accounting information to make basic business decisions.
- Apply strategic thinking within the problem-solving process.
- Improve communication skills (both written & oral).

Teaching Approach

The above course objectives will be accomplished through:

- Lectures based on managerial accounting theory.
- Analysis and classroom discussion of business problems.
- Classroom participation is encouraged in class discussions and students are expected to come to the class having read the topic coverage indicated in the course outline.

Resources

The textbook used in this course is: **Managerial Accounting**, Garrison, Libby and Webb, McGraw Hill, 12th Edition (hard copy or e-text)

Prerequisites

[BMBA140 Financial Accounting](#)

Weekly Schedule

Week	Topics	Notes:
Week 1	Chapter 1 – Managerial Accounting and the Business Environment Chapter 2 – Cost Terms, Concepts and Classifications	E1-3, E2-1, E2-10
Week 2	Chapter 3 – Cost Behaviour: Analysis and Use	E3-4, E3-5, E3-7
Week 3	Chapter 4 – Cost-Volume-Profit Relationships	Quiz #1 – (Chapters 1, 2 & 3) E4-6, E4-8, E4-14
Week 4	Chapter 7 – Activity Based Costing	E7-6, E7-14, E7-18
Week 5	Chapter 8 – Variable Costing	Quiz #2 – (Chapters 4, 7) E8-5, E8-6, E8-12
Week 6	Chapter 9 – Budgeting	E9-2, E9-8, E9-16
Week 7	Mid-Term Exam (2 hrs)	Chapters 1,2,3,4,7,8
Week 8	Chapter 9 cont'd	E9-2, E9-8, E9-16
Week 9	Chapter 11 – Reporting for Control	Quiz #3 – (Chapters 8, 9) E11-5, E11-8, E11-13
Week 10	Chapter 12 – Relevant Costs for Decision Making	E12-4, E12-8, E12-9, E12-12
Week 11	Chapter 13 – Capital Budgeting Decisions	Quiz #4 – (Chapters 11, 12) E13-11, E13-14, E13-16, E13-17
Week 12	Review Class	Review Questions
Week 13	Final Exam (3hrs)	Comprehensive Exam

**Submissions are due on the day of the week that corresponds to the day of your class.*

Evaluation

Assignment	Due Date	Mark
Quizzes (4 x 5%)	Weeks 3, 5, 9 and 11	20%
Mid-Term	Week 7	30%
Final Exam	Week 13	50%
	Total	100%