




# Business Administration

Course Number:	<b>BUAD 466</b> (formerly BUAD 366)
Course Title:	<b>ADVANCED MANAGERIAL ACCOUNTING</b>
Credits:	3
Calendar Description:	This is the final course in the managerial accounting sequence. Topics include cost/volume/profit analysis, pricing theory, product costing, variance analysis, management control systems, capital budgeting, cost management, decentralization and transfer pricing, performance measures, ethical considerations, and decision making. Managerial accounting concepts for not-for-profit and government or public organizations are also included. (also offered by Distance Education)
Semester and Year:	<b>Winter 2018</b>
Prerequisite(s):	BUAD 274 or BUAD 365
Corequisite(s):	No
Prerequisite to:	No
Final Exam:	Yes
Hours per week:	3
Graduation Requirement:	Elective – BBA
Substitutable Courses:	No
Transfer Credit:	CPA (credit with BUAD 365)
Special Notes:	Students with credit for BUAD 366 cannot take BUAD 466 for additional credit.
Originally Developed:	February 2000
EDCO Approval:	May 2017
Chair's Approval:	

**Professors**

**Notes**

Chapter notes, problem solutions, and general information about the course are posted on Moodle. It is important for students to print out the lesson notes and bring them to class.

There are two cases assigned and they must be submitted on the due dates specified.

Students are expected to write mid-term and final examinations at the scheduled times and dates; medical certificate or other supporting documentation will be required for approval of out-of-time exams. The final exam is 20% comprehensive.

**Required Texts/Resources**

**Cost Accounting: A Managerial Emphasis**; Seventh Canadian Edition, C. Horngren, G. Foster, S. Datar, M. Gowing, Pearson Prentice Hall, 2015.

**Calculator**

## Course Schedule

Week of:			
		Wednesday Jan 3 Classes Begin Monday Feb 12 Family Day – <i>no classes</i> Tuesday Feb 13 to Feb 16 Mid-semester Study Break – <i>no classes</i> Friday Mar 30 to Monday April 2 Easter – <i>no classes</i> Thursday Apr 12 Last Day of Regularly-scheduled Classes	
Jan	1-5	Cost-Volume-Profit Analysis	Ch 3
	8-12	Analysis of Cost Behaviour	Ch 10, 10A, 10B
	15-19	Analysis of Cost Behaviour	Ch 10, 10A, 10B
	22-26	Analysis of Cost Behaviour <u>Start Case 1</u>	Ch 10, 10A, 10B
Jan Feb	29-2	<b>Mid-term Exam #1</b> (Chapters 3, & 10) Decision Making and Relevant Information	Ch 11, 11A, 11B
	5-9	Decision Making and Relevant Information <u>Case 1 Due</u>	Ch 11, 11A, 11B
	12-16	Family day and reading week	
	19-23	Pricing Decisions, Profitability and Cost Management	Ch 12
Feb Mar	26-2	Pricing Decisions, Profitability and Cost Management	Ch 12
	5-9	<b>Mid-term Exam #2</b> (Chapters 11 & 12) <u>Start Case 2</u>	
	12-16	Capital Budgeting: Methods of investing Analysis	Ch 20, 20A, 20B
	19-23	Capital Budgeting: Methods of investing Analysis	Ch 20, 20A, 20B
	26-30	Transfer Pricing and Multinational Management Control Systems <u>Case 2 Due</u>	Ch 20, 20A, 20B Ch 21
Apr	2-6	Transfer Pricing and Multinational Management Control Systems Multinational Performance Measurement and Compensation	Ch 21 Ch 22
	9-13	Multinational Performance Measurement and Compensation	Ch 22
	16-26	FINAL EXAM PERIOD <b>Final Exam</b> (Chapters 20, 21, 22, + 20% comprehensive)	

## **SKILLS ACROSS THE BUSINESS CURRICULUM**

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The Okanagan School of Business promotes core skills across the curriculum. These skills include reading, written and oral