

COURSE INFORMATION

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|------------------------|--|-----------------|---------------------------|
| Course title: | Intermediate Managerial Accounting: Decision Making & Performance Evaluation | | |
| Course code: | BAAC 511 | Credits: | 1.5 |
| Session, term, period: | 2022W2, Period 4 | Class location: | HA 335 |
| Section(s): | 001 | Class times: | Mondays 6:00 PM – 9:30 PM |
| Course duration: | March 6 to April 15, 2023 | Pre-requisites: | BAAC 550, BAAC 551 |
| Division: | Accounting and Information Systems | Co-requisites: | n/a |
| Program: | MBA | | |

INSTRUCTOR INFORMATION

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|-------------|---|------------------|----------------|
| Instructor: | Kyla Gunderson, CPA, CA, MHA (She Her Hers) | | |
| Phone: | 778-918-7665 | Office location: | TBD |
| Email: | kyla.gunderson@sauder.ubc.ca | Office hours: | By Appointment |

COURSE DESCRIPTION

This course builds off the Foundations in Accounting courses and focuses on the use of accounting information to effectively operate, govern and control an organization. In this course we will explore methods to collect, analyze and communicate information to assist management in making strategic decisions, primarily how to use accounting information to help influence decision makers. Some concepts discussed in this course include: cost behaviour, costing systems, incremental analysis, the control triangle, and performance management for centralized and decentralized decision making.

COURSE FORMAT

Classes are a blend of lecturing, case analysis, group work and individual study

LEARNING OBJECTIVES

By the end of this course, students will be able to:

1. Use and apply the language and basic concepts used in management accounting
2. Identify, estimate and categorize costs for different purposes
3. Apply relevant costing concepts to management decisions
4. Define the role of accounting in the organizational triangle
5. Assess performance measures used for different responsibility centres, including a balanced scorecard approach

ASSESSMENTS:

Summary

| <u>Component</u> | <u>Weight</u> |
|---------------------|---------------|
| Assignments | 30% |
| Final exam | 50% |
| Class participation | <u>20%</u> |
| Total | <u>100%</u> |

Details of Assessments

Assignments:

The assignments will include: questions intended to provoke thoughtful reflection on cases discussed in class and quantitative and qualitative short answer questions intended to check understanding of topics covered in class.

Students may work together to complete the homework assignments however, each student should prepare and submit their own responses. Copying responses from other students or online resources violates UBC's Academic Integrity Policy and is strictly forbidden.

Cases: you might be able to find information or suggested solutions on the web related to the cases that we will cover in class. It is *cheating and unethical* to search for answers to the cases and solutions found online may differ from the lessons and conclusions learned in our class.

Class participation: The grade for class participation will be based off your thoughtful contributions to class discussion regardless of whether your ideas are "right" or "wrong". There will also be questions asked during class that may require a written submission. These submissions will also contribute towards your class participation grade.

Final Exam: The final exam will include both quantitative and qualitative questions and will be completed individually. This assessment is heavily weighted in calculating your final grade as it is the primary method of testing *your* understanding of the learning objectives without assistance from peers. Further details regarding the final exam will be discussed during class.

LEARNING MATERIALS

There is no textbook required for this course. As such, I have included:

1. Reading materials (some required and some optional as noted on Canvas).
2. A case package that must be purchased by each student. There is a link to purchase on Canvas.
3. Notes and PowerPoint slides will be provided in class

COURSE-SPECIFIC POLICIES AND RESOURCES

Missed or late assignments, and regrading of assessments

Late submissions will not be accepted and will receive a grade of zero.

Academic Concessions

If extenuating circumstances arise, please contact the RHL Graduate School program office as early as reasonably possible, and submit an [Academic Concession Request & Declaration Form](#) <https://webforms.sauder.ubc.ca/academic-concession-rhlee>. If an academic concession is granted during the course, the student will be provided options by RHL, or by the instructor in consultation with RHL, per [UBC's policy on Academic Concession](#).

Other Course Policies and Resources

- If you have registered for the class late, your assessment of assignments and participation will start based on the date of registration.

POLICIES APPLICABLE TO COURSES IN THE ROBERT H. LEE GRADUATE SCHOOL

Attendance

Excepting extenuating circumstances, students are expected to attend 100% of their scheduled class hours. Absent students limit their own academic potential, and that of their classmates, and cause unnecessary disruption to the learning environment. Students missing more than 20% of the total scheduled class hours for a course (including classes held during the add/drop period) without having received an academic concession will be withdrawn from that course. Withdrawals, depending on timing, could result in a "W" or an "F" standing on the transcript.

Punctuality

Students are expected to arrive for classes and activities on time and fully prepared to engage. Late arrivals may be refused entry at the discretion of the instructor or activity lead. Students arriving later than halfway through a scheduled class will be treated as absent for that class.

Electronic Devices

Devices such as laptops, tablets, and cell phones are not permitted to be used in class unless directed by the instructor for in-class activities. Students who do not follow the School's policy in this regard may be required to leave the room for the remainder of the class, so that they do not distract others. Research shows that students' use of laptops in class has negative implications for the learning environment, including reducing their own grades and the grades of those sitting around them.

Citation Style

Please use the American Psychological Association (APA) reference style to cite your sources.

Details of the above policies and other RHL Policies are available at:

<http://www.calendar.ubc.ca/vancouver/index.cfm?tree=12,199,506,1625>

UNIVERSITY POLICIES AND RESOURCES

UBC provides resources to support student learning and to maintain healthy lifestyles but recognizes that sometimes crises arise and so there are additional resources to access including those for survivors of sexual violence. UBC values respect for the person and ideas of all members of the academic community. Harassment and discrimination are not tolerated nor is suppression of academic freedom. UBC provides appropriate accommodation for students with disabilities and for religious observances. UBC values academic honesty and students are expected to acknowledge the ideas generated by others and to uphold the highest academic standards in all of their actions. Details of the policies and how to access support are available on the UBC Senate website at <https://senate.ubc.ca/policies-resources-support-student-success>.

Academic Integrity

The academic enterprise is founded on honesty, civility, and integrity. As members of this enterprise, all students are expected to know, understand, and follow the codes of conduct regarding academic integrity. At the most basic level, this means submitting only original work done by you and acknowledging all sources of information or ideas and attributing them to others as required. This also means you should not cheat, copy, or mislead others about what is your work. Violations of academic integrity (i.e., misconduct) lead to the breakdown of the academic enterprise, and therefore serious consequences arise and harsh sanctions are imposed. For example, incidences of plagiarism or cheating may result in a mark of zero on the assignment or exam and more serious consequences may apply if the matter is referred to the President's Advisory Committee on Student Discipline. Careful records are kept in order to monitor and prevent recurrences.

COPYRIGHT

All materials of this course (course handouts, lecture slides, assessments, course readings, etc.) are the intellectual property of the instructor or licensed to be used in this course by the copyright owner. Redistribution of these materials by any means without permission of the copyright holder(s) constitutes a breach of copyright and may lead to academic discipline. Audio or video recording of classes are not permitted without the prior approval of the Instructor.

ACKNOWLEDGEMENT

UBC's Point Grey Campus is located on the traditional, ancestral, and unceded territory of the xwməθkwəyəm (Musqueam) people, who for millennia have passed on their culture, history, and traditions from one generation to the next on this site.

COURSE SCHEDULE - ANTICIPATED

Subject to change, based on actual class progress. See Canvas for the most up to date schedule.

| Class | Date | Topic | Readings or Activities | Assessments |
|----------------------------|----------|---|------------------------|-------------------------------------|
| 1 | March 6 | <u>Topics covered:</u> <ul style="list-style-type: none"> Costing systems Cost behaviour Bridgeton case analysis <u>Homework:</u> <ul style="list-style-type: none"> Bridgeton reflection questions Read Seligram case | See Canvas | Assignment 1 Due March 12 (11:59pm) |
| 2 | March 13 | <u>Topics covered:</u> <ul style="list-style-type: none"> CVP Seligram case analysis <u>Homework:</u> <ul style="list-style-type: none"> Seligram reflection questions Read Arkansas Egg case | See Canvas | Assignment 2 Due March 19 (11:59pm) |
| 3 | March 20 | <u>Topics covered:</u> <ul style="list-style-type: none"> Relevant costing Arkansas Egg case analysis <u>Homework:</u> <ul style="list-style-type: none"> Arkansas Egg Case reflection questions | See Canvas | Assignment 3 Due March 26 (11:59pm) |
| 4 | March 27 | <u>Topics covered:</u> <ul style="list-style-type: none"> Performance measurement and controls In-class cases <u>Homework:</u> <ul style="list-style-type: none"> TBD (review questions) | See Canvas | Assignment 4 Due April 3 (11:59pm) |
| 5 | April 3 | <u>Topics covered:</u> <ul style="list-style-type: none"> Performance measurement continued Budgeting and Variance Analysis Springfield case analysis <u>Homework:</u> <ul style="list-style-type: none"> Springfield case reflection questions | See Canvas | Assignment 5 Due April 9 (11:59pm) |
| Final Exam Date TBD | | | | |