



School of Business and Leadership

ACCT222

Managerial Accounting

Winter 2023

3 credits

Course Outline

INSTRUCTOR: Gabor Gyorgy

E-MAIL: ggyorgy@yukonu.ca

COURSE DESCRIPTION

Building upon the core accounting principles introduced in ACCT101 & ACCT102, ACCT222 will introduce the student to accounting techniques that can help guide managerial decision making. Students will begin to see how different accounting techniques can be used for the purposes of planning, controlling, and costing products and services. Topics covered include job order, process, activity based, and absorption costing, CVP analysis, pricing, and budgetary planning, control and variance analysis.

COURSE REQUIREMENTS

Prerequisite(s): Successful completion of ACCT101 and ACCT102

EQUIVALENCY OR TRANSFERABILITY

Receiving institutions determine course transferability. Find further information at:

<https://www.yukonu.ca/admissions/transfer-credit>

ACCT222 is a university transfer, 3 credit hour course, also recognized by the C.P.A.

LEARNING OUTCOMES

Upon successful completion of the course, students will be able to

1. Record entries and prepare and analyze statements for an organization using a job order and/or process cost accounting system
2. Apply activity based costing principles to organizations
3. Prepare Cost-Volume-Profit (CVP) statements, and perform CVP analysis
4. Understand the implications of alternative inventory costing methods, including absorption costing
5. Determine ideal internal and external pricing strategies
6. Prepare a variety of budgets, and budget reports
7. Perform variance analysis and prepare variance reports
8. Work collaboratively to solve costing problems.

9. Understand the unique costing principles and processes used by different organizations serving the north.

COURSE FORMAT

Delivery format

Course content will be presented through a blended approach of independent on-line study, and weekly 3 hour classes. Students will be required to attend each week's class having

1. completed all relevant readings (2 hours)
2. watched all relevant instructional videos (1- 2 hours)
3. attempted the study exercises. (2- 3 hours)

Classes will be taught on the assumption that students are fully prepared for class and are thus familiar with the necessary content for the week. As such, much of class time will be devoted to hands-on application of course theory through collaborative problem solving.

When studying, students are responsible for correcting their own work. Solutions to all the suggested end of chapter questions will be posted to the course website. When completing readings, students can focus their energies by only covering those chapter sections that relate to specified learning objectives.

If you require additional assistance, the Instructor is available to all students during office hours after class. Students are encouraged to make an appointment during these times. A short meeting or phone call is often sufficient to clear up a problem area.

EVALUATION

Quizzes (11 quizzes)	20%
Tests (4 tests)	30%
Final Exam	50%
Total	100%

Weekly quizzes can be completed independently online. The 4 tests must be written in class at the scheduled time. Quizzes and tests range in time from 20 minutes to one hour. The final 3 hour exam will be handwritten in person at a scheduled time.

If you must miss an in person evaluation (test or exam), it is your responsibility to reschedule an alternative date *before* your planned absence. The only acceptable reason for missing an in-person evaluation is due to personal illness which must be supported by a Doctor's note. If you miss an evaluation, there will be a 20% per day penalty applied, beginning immediately after the evaluation.

COURSE WITHDRAWAL INFORMATION

Refer to the YukonU website for important dates.

TEXTBOOKS & LEARNING MATERIALS

The mandatory text for the course is:

Weygandt, Jerry; Kimmel, Paul; Aly, Ibrahim. Managerial Accounting – Tools for Business Making Decisions 6th Ed. John Wiley and Sons Canada. Toronto, 2021.

ACADEMIC INTEGRITY

Students are expected to contribute toward a positive and supportive environment and are required to conduct themselves in a responsible manner. Academic misconduct includes all forms of academic dishonesty such as cheating, plagiarism, fabrication, fraud, deceit, using the work of others without their permission, aiding other students in committing academic offences, misrepresenting academic assignments prepared by others as one's own, or any other forms of academic dishonesty including falsification of any information on any Yukon University document.

Please refer to Academic Regulations & Procedures for further details about academic standing and student rights and responsibilities.

ACCESSIBILITY AND ACADEMIC ACCOMMODATION

Yukon University is committed to providing a positive, supportive, and barrier-free academic environment for all its students. Students experiencing barriers to full participation due to a visible or hidden disability (including hearing, vision, mobility, learning disability, mental health, chronic or temporary medical condition), should contact Accessibility Services for resources or to arrange academic accommodations:

access@yukonu.ca.

TOPIC OUTLINE

Date	Chapter
	2 – Managerial Cost Concepts and Cost Behaviour Analysis
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	3 – Job Order Cost Accounting
	4– Process Cost Accounting
	5 – Activity Based Costing
	6 – Decision Making: Cost Volume Profit

Date	Chapter
	8 – Alternative Inventory Costing Methods: A Decision Making Report
	9 – Pricing
	10 – Budgetary Planning
	11 – Budgetary Control and Responsibility Accounting
	12 – Standard Costs
	Final Exam