

	<b>School of Business and Leadership</b>
	<b>ACCT222 - Managerial Accounting</b>
	<b>Term: Winter 2024</b> <b>Number of Credits: 3</b>
<b>Course Outline</b>	

**INSTRUCTOR:** Dr. Gritt Hoffmann

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**OFFICE HOURS:** By appointment

### **COURSE DESCRIPTION**

Building upon the core accounting principles introduced in ACCT101 and 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 CPA.

### **LEARNING OUTCOMES**

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

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

## **COURSE FORMAT**

Course content will be presented through a blended approach of independent online 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), and
3. attempted the in-class study exercises (2- 4 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.

## **EVALUATION**

11 Weekly Quizzes	20%
4 Tests	30%
Final Exam	50%
Total	100%

Weekly quizzes need to be completed independently and online through Moodle. The quizzes are closed book, and no supporting aids should be used. 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.

Active participation includes contributions to in-class discussions. Students enrolled in this course will be successful if they actively prepare and contribute. All lectures, assignments, and classes complement and build on each other. Students who attend regularly, complete the assigned readings and videos, engage with their peers, and participate in class will see their efforts positively reflected in the graded assignments. Contributions could include posing relevant questions to students and/or instructor, highlighting key points and arguments, and providing relevant examples or lived experience.

## **LATE ASSIGNMENTS**

Late penalties will be in effect, except for lateness caused by documented medical reasons or if arrangements have been made with the instructor in advance of the due date. There are no exceptions. Penalties: 10% per day up to 3 days. Assignments are not accepted after 3 days except for documented medical reasons. In extenuating circumstances, students are expected to communicate their situation and needs to their instructor in a timely manner. The instructor and student will then co- determine alternative deadlines and expectations for completing assignments.

There is no extension permitted for the Final Exam. If you must miss the exam (for an acceptable reason), it is your responsibility to reschedule an alternative date before your planned absence. The only acceptable reason for missing the exam is due to personal illness which must be supported by a Doctor's note. If you miss the exam, there will be a 20% per day penalty applied, beginning immediately after the exam.

## **COURSE WITHDRAWAL INFORMATION**

Refer to the [YukonU website](http://www.yukonu.ca) 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.
- A calculator and graph paper have proven to be very useful aids for students in the past.

## 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](#) 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](mailto:access@yukonu.ca).

## TOPIC OUTLINE

Week	Dates	Textbook Chapter	Topic
1	1. - 7. Jan 2024	1	Introduction to the course, Managerial Accounting
2	8. - 14. Jan 2024	2	Managerial Cost Concepts and Cost Behaviour Analysis
3	15. - 21. Jan 2024	2	Managerial Cost Concepts and Cost Behaviour Analysis
4	22. - 28. Jan 2024	3	Job Order Cost Accounting
5	29. Jan – 4. Feb 2024	4	Process Cost Accounting
6	5. – 11. Feb 2024	5	Activity-Based Costing
7	12. – 18. Feb 2024	6	Decision-Making: Cost Volume Profit
8	19. – 25. Feb 2024	Reading Week – No Class	
9	26. Feb – 3. Mar 2024	8	Alternative Inventory Costing Methods: A Decision-Making Report
10	4. – 10. Mar 2024	9	Pricing
11	11. – 17. Mar 2024	10	Budgetary Planning
12	18. – 24. Mar 2024	11	Budgetary Control and Responsibility Accounting
13	25. – 31. Mar 2024	12	Standard Costs
14	1. – 7. Apr 2024		Final Exam preparation
15	12. Apr 2024		Final Exam