

**YORK UNIVERSITY
SCHULICH SCHOOL OF BUSINESS**

**ACCOUNTING 6350.015 S and R M2
Management Accounting Applications**

**Course Outline
Summer 2004**

Instructor: Gary Spraakman
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Office hours: After class, or telephone or email for a campus appointment.

Note, section S meets on Monday at the Keele campus, 19:00-2100, in Room SSBW136, while section R meets on Monday at the Nadal Management Centre, 18:30-21:30 in Lecture Hall 2. You may attend either section. However, if you plan to write a quiz or the final examination in the section where you are not registered, please notify the instructor at least one day in advance.

COURSE OBJECTIVES AND DESCRIPTIONS

This course is a continuation of the core course on management accounting (ACTG 5210). It serves as a bridge to Advanced Management Accounting (ACTG 6400). By the end of this course, you will have the equivalent of a full three-hour course in introductory management accounting. This will equip you to handle the more advanced material in ACTG 6400.

The course will require you to know and apply the basic management accounting techniques. The course is set in the context of the value creation chain for contemporary computerized organizations. Management accounting cases will be used extensively.

COURSE MATERIALS

Textbook: Raiborn, Mallouk, Spraakman, Barfield, Kinney, *Management Accounting*, Toronto: Nelson, 2004. You may want to purchase the student solution manual for this textbook.

Casebook: Spraaakman, *Current Trends and Traditions in Management Accounting Case Analysis*, Toronto, Captus, 2001.

COURSE EVALUATION

Quiz 1	20%
Quiz 2	20%
Final examination	<u>60%</u>
Total	100%

QUIZZES

The two quizzes will each consist of problems derived from the exercises and problems at the back of the respective chapters. Chapters 4 to 8 will be covered in the first quiz, while chapters 9, 11 and 13 will be covered in the second quiz.

FINAL EXAM

Final Exams will be held during the week of July 26. Date, time and location will be announced in class. It will consist of two problems derived from the back of chapter exercises and problems plus one case.

All course readings, lectures, class handouts and class discussions are subject to examination. In other words, the entire course will be covered.

The exam will be closed-book. No course materials of any kind (including blank paper) may be brought into or used in the exam. The only aid you may use during the exam is a simple calculator without the ability to store text. Nothing may be shared between students during the exam, so bring your own writing instruments and calculator. The exam should be written in ink, double-spaced and written as neatly as possible. Each exam booklet must be clearly identified with your name, student number and course number (ACTG 6350).

If you miss the exam, you will fail the course unless you have a valid medical or serious personal reason. Absences for medical or serious personal reasons must be documented (e.g., a signed doctor's note) and the instructor must be notified before the exam.

You must get at least 50% on the final exam in order to pass the course.

MARKING

I will mark the quizzes and the final examination. Your percentage grade will be converted to a letter grade and a grade point using the following scale:

<u>Percentage</u>	<u>Symbol</u>	<u>Grade Point</u>
90-100	A+	9
85-89	A	8
80-84	A-	7
75-79	B+	6
70-74	B	5
65-69	B-	4
60-64	C+	3
55-59	C	2
50-54	C-	1
<49	F	0

ACADEMIC HONESTY

Please familiarize yourselves with the guidelines outlined in the 2003-2004 Graduate Program Student Handbook on pages 84 to 85. These guidelines will be enforced without exception.

Appendix I

YORK UNIVERSITY - SCHULICH SCHOOL OF BUSINESS ACCOUNTING 6350.015 S and R CLASS OUTLINES

You are required to complete the assigned readings prior to the commencement of classes. Overhead slides can be found on the web page for the textbook. My slides are on my web page. Both of these URLs are at the beginning of this document.

Week 1
(June, 14, 16) Strategy and Contemporary Firms
Textbook: chapters 1 and 12
Casebook: cases 8 and 11.

Week 2
(June 21, 23) Cost Systems
Textbook: chapters 4, 5, and 6
Casebook: cases 6 and 19
Class discussion: Caprock Cycle Company (handout)

Week 3
(June 28, 30)
Cost Management
Textbook: chapters 7 and 8
Casebook: cases 10 and 25
Class discussion: Caprock Cycle Company (continued)

Week 4
(July 5, 7)
Budgeting
Textbook: chapter 9
Casebook: case 22
Quiz 1, covering weeks 2 and 3

Week 5
(July 12, 14)
Performance Measurement
Textbook: chapters 11 and 13
Casebook: cases 3 and 9

Week 6
(July 19, 21)
Capital Budgeting
Textbook: Chapter 10
Casebook: case 21
Quiz 2: covering weeks 4 and 5.

Week 7
(Week of July 26)
Final examination