

# Business Administration

Course Number:	<b>BUAD 264</b>
Course Title:	<b>MANAGEMENT ACCOUNTING</b>
Credits:	3
Calendar Description:	This course refines and extends the range of financial models developed in BUAD 111 with changes from the past to the future. The budget replaces the balance sheet, performance and analysis replaces the income statement and the cash flow forecast replaces the cash flow statement. Break-even analysis, and make-or-buy, pricing and capital investment decisions are studied. <i>(also offered by Distance Education)</i>
Semester and Year:	<b>Winter 2017</b>
Prerequisite(s):	BUAD 111 or 131
Corequisite(s):	No
Prerequisite to:	BUAD 305, 340, 360, 365, 382, 461, Corequisites 272, 293
Final Exam:	Yes
Hours per week:	3
Graduation Requirement:	BBA and Diploma - Required
Substitutable Courses:	No
Transfer Credit:	CPA





Course Schedule

Week of:		Tues., Jan. 3 Classes begin for all academic programs Mon., Feb. 13 Family Day - No classes Tues., Feb. 14 to Fri., Feb. 17, Mid-semester break. No classes Mon., Apr. 10 Last day of regularly-scheduled classes Wed., Apr. 12 to Wed., Apr. 26 Final exam period* *Fri., Apr. 14 to Mon., Apr. 17 Easter - No exams	
Jan	3	An Introduction to Managerial Accounting	Ch 1
	9	Cost Concepts	Ch 2
	16	Cost Behaviour: Analysis and Use	Ch 3
	23	Cost-Volume-Profit Relationships	Ch 8
	30	Cost-Volume-Profit Relationships Budgeting	Ch 8 Ch 7
Feb	6	Midterm Review	

## **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 communications, computers, small business, and academic standards of ethics, honesty and integrity.

## **STUDENT CONDUCT AND ACADEMIC HONESTY**

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### **What is the Disruption of Instructional Activities?**

At Okanagan College (OC), disruption of instructional activities includes student “conduct which interferes with examinations, lectures, seminars, tutorials, group meetings, other related activities, and with students using the study facilities of OC”, as well as conduct that leads to property damage, assault, discrimination, harassment and fraud. Penalties for disruption of instructional activities include a range of sanctions from a warning and/or a failing grade on an assignment, examination or course to suspension from OC.

### **What is Cheating?**

“Cheating includes but is not limited to dishonest or attempted dishonest conduct during tests or examinations in which the use is made of books, notes, diagrams or other aids excluding those authorized by the examiner. It includes communicating with others for the purpose of obtaining information, copying from the work of others and purposely exposing or conveying information to other students who are taking the test or examination.”

Students must submit independently written work. Students may not write joint or collaborative assignments with other students unless the instructor approves it in advance as a group/team project. Students who share their work with other students are equally involved in cheating.

### **What is Plagiarism?**

Plagiarism is defined as “the presentation of another person’s work or ideas without proper or complete acknowledgement.” It is the serious academic offence of reproducing someone else’s work, including words, ideas and media, without permission for course credit towards a certificate, diploma, degree and/or professional designation. The defining characteristic is that the work is not yours.