

# Business Administration

Course Number: **BUAD 466** (formerly BUAD 366)

Course Title: **ADVANCED MANAGERIAL ACCOUNTING**

Credits: 3

Calendar Description: This is the final course in the managerial accounting sequence. Topics include cost/volume/profit analysis, pricing theory, product costing, variance analysis, management control systems, capital budgeting, cost management, decentralization and transfer pricing, performance measures, ethical considerations, and decision making. Managerial accounting concepts for not-for-profit and government or public organizations are also included. (also offered by Distance Education)

Semester and Year: **WINTER 2023**

Prerequisite(s): BUAD 274 or BUAD 365

Corequisite(s): No

Prerequisite to: No

Final Exam: Yes

Hours per week: 3

Graduation Requirement:

*David Rubadeau*

**Professors**

Name	Phone	Office	Email
<b>Mike Hazen</b> <i>Course Captain</i>		<b>K: C138</b>	<a href="mailto:mhazen@okanagan.bc.ca">mhazen@okanagan.bc.ca</a>

**Learning Outcomes**

<p>Upon completion of this course students will be able to</p> <ul style="list-style-type: none"> <li>x evaluate cost/volume/profit and contribution margin relationships under certainty and uncertainty.</li> <li>x evaluate short- and long-term investment opportunities using the specified tools and techniques and considering cost and price behaviours as well as non-financial factors.</li> <li>x determine optimal transfer prices between divisions of multi-national corporations with exchange and income taxes.</li> <li>x evaluate the technical, governance and behavioural issues in designing and implementing appropriate financial and nonfinancial performance measures that will promote goal congruence for managers.</li> <li>x evaluate a case situation and possible alternative courses of action, and then formulate a viable case solution.</li> </ul>
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**Course Objectives**

<p>This course will cover the following content: Refer to the Course Schedule</p>
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**Evaluation Procedure**

Term Work	50%
Mid-term Exam	20%
Final Exam	30%
Total	100%

**Required Texts/Resources**

<p><b>Cost Management: A Strategic Emphasis</b>; 9th Edition, E. Blocher, P. Juras, S. Smith, McGraw Hill, 2022. Connect is NOT required.</p>
<p><b>Calculator</b> Students will require a financial calculator for this course.</p>
<p><b>Laptop</b> Bringing a laptop computer with excel loaded will be an asset to students as we work through complex problems in this class.</p>

## Course Schedule

Date		Topic	Textbook
2023 Week of		Monday January 9 <sup>th</sup> , First day of class Monday February 20 <sup>th</sup> , Statutory Holiday (no classes) February 21 <sup>st</sup> thru 24 <sup>th</sup> , Mid-semester study break (no classes) Friday April 7 <sup>th</sup> and Monday April 10 <sup>th</sup> , Statutory Holidays (no classes) Friday April 14 <sup>th</sup> , Last day of class	
Jan	9	Intro and Cost analysis	8
	16	Cost analysis Cost volume profit	8 9
	23	Cost volume profit	9
	30	Cost decisions	11
Feb	6	Capital budgeting	12
	13	Review and Midterm	8, 9, 11, 12
	20	Mid-Semester Study Break -	

