

COURSE OUTLINE		
TERM: Fall 2019	COURSE NO: BFIN 431	
INSTRUCTOR:	COURSE TITLE: Advanced Management Accounting	
OFFICE: LOCAL: E-MAIL: @capilanou.ca	SECTION NO(S):	CREDITS: 3.0
OFFICE HOURS:		
COURSE WEBSITE:		

Capilano University acknowledges with respect the Lil'wat, Musqueam, Squamish, Sechelt, and Tsleil-Waututh people on whose territories our campuses are located.

COURSE FORMAT

Three hours of class time, plus an additional hour delivered through on-line or other activities for a 15-week semester, which includes two weeks for final exams.

COURSE PREREQUISITES

75 credits of 100-level or higher coursework including BFIN 342, ENGL 100, and CMNS 152 or 220

CALENDAR DESCRIPTION

This course covers the use of management accounting information to support decision making and specifically focuses on planning, performance evaluation and control systems consistent with the current realities of the business environment, including global competition, innovation, growth of non-profit and service sectors, increased competitiveness and total quality management. It also addresses the behavioural aspects of management accounting. (CPA transferable)

COURSE NOTE

BFIN 431 is an approved Experiential course for Cap Core requirements.

BFIN 350 is highly recommended prior to taking this course.

REQUIRED TEXTS AND/OR RESOURCES

Horngren, C., Datar, S., Rajan, M., Beaubien, L. & Graham, C. (2016). *Cost Accounting, A Managerial Emphasis* (7th Canadian Edition). Don Mills, Ont.: Pearson Canada.

BFIN 431-Supplemental Course Materials (Handouts)

Supplemental Case Materials (Purchase from Ivey Publishing)

Assigned Readings as posted on Instructor's web site or as distributed during the term

COURSE STUDENT LEARNING OUTCOMES

On successful completion of this course, students will be able to:

1. Explain the nature of management control systems.
2. Design and implement appropriate performance measurement systems for profit, non-profit, government and service sectors including corporate social responsibility metrics including the use of non-financial performance measures.
3. Apply quantitative techniques for decision making under certainty and under uncertainty.
4. Determine and utilize relevant costing in analyzing resource allocation decisions.
5. Evaluate sources and drivers of revenue growth.
6. Assess the impact of capacity constraints on resource allocation decisions.
7. Utilize effective budgeting techniques for profit, non-profit, government and service sectors.
8. Analyze and evaluate the role of the board in an entity's strategy.
9. Examine corporate social responsibility (CSR) and analyze CSR issues for an organization.
10. Assess the impact of global competition on business decision making.
11. Examine multiple ethical interests and analyze ethical issues.
12. Analyze financial statements and research and apply financial models in order to make financial decisions.
13. Identify and analyze options to solve strategic and operational business problems using research, appropriate accounting, finance, and business strategy tools, recognizing the interrelationships among issues.
14. Formulate integrated recommendations to solve business issues and improve organizational performance while recognizing the diverse needs of all stakeholders.
15. Apply appropriate business communications tools to present research, analysis and findings.
16. Work effectively within small teams to research, analyze, problem solve, and report findings.

Student who complete this Experiential course will be able to do the following:

1. Critically reflect on their progress and development in the context of the course and assess the utility of the acquired knowledge, skills, and values in the learner's personal, academic, or professional trajectory
2. Apply the skills and knowledge of a given discipline or professional context, including working collaboratively in both leadership and team roles

COURSE CONTENT

Week	Topic
1 & 2	Intro to Course: Outline, Objectives Assigned Review: Relevant Costing/Pricing Assigned Review: CVP Analysis Under Certainty Assigned Review: Performance Measurement Assigned Review: Capital Budgeting Assigned Review: Transfer Pricing Cost Volume Profit Analysis under Uncertainty Variance Investigation Decision & Simulation Techniques Expected Value of Perfect Information Balanced Scorecard Constraint Problems - Multiple Constraints
3 & 4	Cost Management-Quality and Time and the Theory of Constraints Sources & Drivers of Revenue Growth Corporate Social Responsibility Sustainability & Environmental Reporting Case Analysis Techniques Mini-Case
5 & 6	RFPs/RFIs BPR/BPM Agency Theory-Goal Congruence, Risk, Effort & Reward Board's Role & Evaluation Case Study
7 & 8	Technical Examination
9 & 10	Case Study
11 & 12	Budgeting for Government, Service Sectors and Non-Profits Performance Evaluation in Government, Service Sectors & Non-Profits Ethics in Decision Making Case Study
13	Case Study
14 & 15	Final Case Study Report Due - Final Exam Period

EVALUATION PROFILE

Assessment	% of Final Grade
Technical Exam	20%
Individual Case Studies	20%
Group Case Studies	15%
Final Case Study Report	35%
Reflection Assignment	10%
Total	100%

Technical Exam (Individual):

The technical exam assesses students' knowledge and application of management accounting theories, concepts, tools, and techniques.

Case Studies (Individual & Group):

Case studies will reinforce evidence-based decision analysis and will require effective written communication to present analysis and findings. Students will complete a situational assessment, identify strategic options facing the organization, analyze these options both quantitatively and qualitatively, and provide integrated recommendations recognizing the interrelationships among issues and the diverse needs of all stakeholders. Students will also assess key implementation issues and create appropriate performance evaluation metrics.

Final Case Study Report (Individual):

The final case study will be used to assess a student's ability to apply the technical and enabling skills and knowledge required to assess a situation, identify issues, analyze alternatives, and formulate appropriate recommendations by applying a systematic methodology and exercising professional judgment.

Reflection Assignment:

Individually, students will critically reflect on their progress and development in management accounting.

GRADING PROFILE

A+ = 90-100	B+ = 77-79	C+ = 67-69	D = 50-59
A = 85-89	B = 73-76	C = 63-66	F = 0-49
A- = 80-84	B- = 70-72	C- = 60-62	

Incomplete Grades

Grades of Incomplete “I” are assigned only in exceptional circumstances when a student requests extra time to complete their coursework. Such agreements are made only at the request of the student, who is responsible to determine from the instructor the outstanding requirements of the course.

Late Assignments Due dates and times for all assessments are posted to Moodle. Late assignments are normally not accepted in this course.

Missed Exams/Quizzes/Labs etc.

Make-up exams, quizzes and/or tests are given at the discretion of the instructor. They are generally given only in medical emergencies or severe personal crises. Generally missed case studies and group work cannot be accommodated. Please consult with your instructor.

Attendance

Students are expected to attend all classes and associated activities.

English Usage

Students are expected to proofread all written work for any grammatical, spelling and stylistic errors. Instructors may deduct marks for incorrect grammar and spelling in written assignments.

Electronic Devices

Laptops are encouraged to be used as directed by the instructor. Laptops may not be used during exams or other evaluated work unless directed by the instructor.

On-line Communication Outside of the classroom, instructors will (if necessary) communicate with students using either their official Capilano University email or Moodle; please check both regularly. Official communication between Capilano University and students is delivered to students' Capilano University email addresses only.

UNIVERSITY OPERATIONAL DETAILS**Tools for Success**

Many services are available to support student success for Capilano University students. A central navigation point for all services can be found at: <https://www.capilanou.ca/student-life/>

Capilano University Security: download the [CapU Mobile Safety App](#)

Policy Statement (S2009-06)

Capilano University has policies on Academic Appeals (including appeal of final grade), Student Conduct, Academic Integrity, Academic Probation and other educational issues. These and other policies are available on the University website.

Academic Integrity (S2017-05)

Any instance of academic dishonesty or breach of the standards of academic integrity is serious and students will be held accountable for their actions, whether acting alone or in a group. See policy and procedures S2017-05 Academic Integrity for more information: <https://www.capilanou.ca/about-capu/governance/policies/>

Violations of academic integrity, including dishonesty in assignments, examinations, or other academic performances, are prohibited and will be handled in accordance with the Student Academic Integrity Procedures.

Academic dishonesty is any act that breaches one or more of the principles of academic integrity. Acts of academic dishonesty may include but are not limited to the following types:

Cheating: Using or providing unauthorized aids, assistance or materials while preparing or completing assessments, or when completing practical work (in clinical, practicum, or lab settings), including but not limited to the following:

- Copying or attempting to copy the work of another during an assessment;
- Communicating work to another student during an examination;
- Using unauthorized aids, notes, or electronic devices or means during an examination;
- Unauthorized possession of an assessment or answer key; and/or,
- Submitting of a substantially similar assessment by two or more students, except in the case where such submission is specifically authorized by the instructor.

Fraud: Creation or use of falsified documents.

Misuse or misrepresentation of sources: Presenting source material in such a way as to distort its original purpose or implication(s); misattributing words, ideas, etc. to someone other than the original source; misrepresenting or manipulating research findings or data; and/or suppressing aspects of findings or data in order to present conclusions in a light other than the research, taken as a whole, would support.

Plagiarism: Presenting or submitting, as one's own work, the research, words, ideas, artistic imagery, arguments, calculations, illustrations, or diagrams of another person or persons without explicit or accurate citation or credit.

Self-Plagiarism: Submitting one's own work for credit in more than one course without the permission of the instructors, or re-submitting work, in whole or in part, for which credit has already been granted without permission of the instructors.

Prohibited Conduct: The following are examples of other conduct specifically prohibited:

- Taking unauthorized possession of the work of another student (for example, intercepting and removing such work from a photocopier or printer, or collecting the graded work of another student from a stack of papers);
- Falsifying one's own and/or other students' attendance in a course;
- Impersonating or allowing the impersonation of an individual;

- Modifying a graded assessment then submitting it for re-grading; or,
- Assisting or attempting to assist another person to commit any breach of academic integrity.

Sexual Violence and Misconduct

All Members of the University Community have the right to work, teach and study in an environment that is free from all forms of sexual violence and misconduct. Policy B401 defines sexual assault as follows:

Sexual assault is any form of sexual contact that occurs without ongoing and freely given consent, including the threat of sexual contact without consent. Sexual assault can be committed by a stranger, someone known to the survivor or an intimate partner.

Safety and security at the University are a priority and any form of sexual violence and misconduct will not be tolerated or condoned. The University expects all Students and Members of the University Community to abide by all laws and University policies, including B.401 Sexual Violence and Misconduct Policy and B.401.1 Sexual Violence and Misconduct Procedure (found on Policy page <https://www.capilanou.ca/about-capu/governance/policies/>)

Emergencies: Students are expected to familiarise themselves with the emergency policies where appropriate and the emergency procedures posted on the wall of the classroom.