

UNIVERSITY OF REGINA
FACULTY OF BUSINESS ADMINISTRATION
BUSINESS 488

Instructor: Kevin D. Kasha CPA CA CMA 2022 Winter
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TEXT:

Horngren, C., Datar, S., Rajan, M., & Beaubien, L. Cost Accounting: A Managerial Emphasis, Pearson Prentice Hall. 2019. (Eighth Canadian Edition)

CLASS OBJECTIVES:

This class expands on the introductory managerial accounting materials covered in Business 288. Emphasis is placed on financial planning and control techniques. Opportunities to understand the theory and practice of these techniques will be provided by class discussion, regular problem assignments, cases and exams. Uses of cost data for decision making will also be considered, particularly the application of techniques from statistics, quantitative analysis, behavioral science and decision theory. The impact of automation and recent developments in the field of Management Accounting are also examined.

PREREQUISITES:

Required: Business 288, Business 388, Business 270/335AC.

CLASSES:

Class time will be devoted primarily to lectures, discussion of assigned readings and cases. Class discussion is encouraged; do not hesitate to ask questions or voice your disagreement with lectures and problem solutions. Criticisms and suggestions relating to the conduct of the course are welcome.

If there is any student in this course who, because of a disability, may have a need for accommodations, please come and discuss this with me, as well as contacting the Coordinator of Special Needs Services at 565-4631.

ATTENDANCE:

A record of attendance will only be maintained for administrative purposes and for the first few weeks. However, you should recognize that missing a class jeopardizes your exam performance.

ASSIGNMENTS:

Assignments will be assigned every week. All assignments must be completed and submitted on time as specified by the instructor. ABSOLUTELY NO LATE ASSIGNMENTS.

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GRADING:

Assignments	10%
Mid-Term Examination	40%
Comprehensive Final	<u>50%</u>
	100%

EXAMINATION DATES:

Mid-Term Examination	Monday March 14, 2022
Final Examination	Monday, April 25, 2022

ABSOLUTELY NO SPECIAL EXAMSTOPICAL OUTLINE:1. Cost-Volume-Profit Analysis Under Certainty and Uncertainty

READINGS: Chapters 3 and 10

2. Pricing Theory and Strategies

READINGS: Chapters 11 and 12

3. Organizational Structure and Transfer Pricing

READINGS: Chapter 21 and Review Chapter 6 (pp. 206-208)

4. Profit and Investment Centre Evaluations

READINGS: Chapter 22 and Review Chapters 13 and 14

5. Capital Budgeting Under Certainty and Uncertainty

READINGS: Chapter 20

6. Linear Programming

READINGS: Review Chapter 11 (pp. 457-459)

7. Managerial Incentives and Agency Theory8. Current Issues (ABC, JIT, TQM, Non-profit and Service Organizations)

READINGS: Review Chapters 5, 7, 16 and 19



Feeling Stressed? Always worried?

Some stress is normal when you're going to university but **1 in 5 students** will suffer from enough distress that they **would benefit from counselling**.

What can I do?

The U of R offers several counselling services free of charge for students at the U of R. These sessions are confidential and easy to access for students – simply go to the second floor of Riddell, Room 251 to make an appointment.

When should you go?

Knowing when to schedule an appointment can be tough. Some common issues you might need help with include test anxiety, if you've experienced a trauma like losing a family member or a close friend, or if you've recently ended a relationship.

If the feelings you're experiencing are more intense and severe counselling services can also provide urgent service within 3 days and referrals as needed.

What options are available for me?

Personal Counselling – This is a great option if you'd like one on one attention for things like anxiety and panic, relationship conflict, depression, grief and loss, academic issues, body image and substance abuse. Up to 5 sessions are free per semester. Try it – talking about your problems can be more helpful than you might think!

Group Counselling – Simply put, you're not alone. Many students are experiencing the same things as you. The U of R offers a wide variety of group counselling opportunities that can help teach many skills for managing your mental health, including: Meditation and relaxation, Healthy relationships, Stress Management and Self-Care.

But I can't afford counselling...

Seeking counselling doesn't have to be cost prohibitive. Many students can benefit from the 5 free sessions offered by the University as a benefit of being a student.

If you need more sessions make sure you contact URSU and visit www.iHaveAPlan.ca. Many expenses that are related to mental health, including going to a psychologist, are partially covered by your Student Health and Dental Plan!

What else can I do?

Self-care - taking better care of yourself, can help you out. Eating better, working out, smoking and drinking less and balancing school with fun can all help with mental health!

Have a problem but don't know how to fix it?

URSU's Student Advocate can help you free of charge!

- Academic Appeals
- Disciplinary Appeals
- Student Loan Appeals
- E-mail advocate@ursu.ca to schedule an appointment today!
- Emergency Bursaries
- Notary Public
- Rentalsman Appeals

