



**Professors**

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**Learning Outcomes**

<p>Upon completion of this course students will be able to</p> <ul style="list-style-type: none"> <li>prepare a basic manufacturing income statement.</li> <li>apply the cost-volume-profit framework to different managerial decisions.</li> <li>prepare a comprehensive master budget.</li> <li>calculate and interpret material price and quantity variances, labour rate and efficiency variances and variable overhead spending and efficiency variances.</li> <li>apply the relevant cost framework to managerial decisions regarding equipment replacement, outsourcing, special orders, constrained resource and addition or deletion of products.</li> <li>calculate costs for products or services using activity-based costing.</li> </ul>
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**Course Objectives**

This course will cover the following content:

**Evaluation Procedure**

Project	8%
Term Work	12%
Mid-term Exams	40%
Final Exam	40%
Total	100%

**Notes**

**Project**

Students will individually complete a project worth 8% of their total grade. The project will involve using Microsoft Excel to prepare an integrated master budget. This gives students an opportunity to apply the skills learned in Chapter 7 of the text, skills that embody a key concept in managerial accounting. Students who are unfamiliar with Microsoft Excel should advise their professor at the beginning of the course.

**Exams**

Two mid-term exams are scheduled for this course. The first mid-term will cover chapters 1, 2, 6, & 8; the second will cover chapters 7, 8 & 11. The final exam will cover chapters 8, 9, 10 & 12.

Students are expected to write mid-term and final exams at the scheduled times and dates. Out-of-Time Exams will not be granted for vacations, trips or reasons other than those satisfying the criteria stated in the OC Policies for Examinations published in the OC Calendar. Medical certificate or other supporting documentation will be required for Out-of-Time Exams.

**Required Texts/Resources**



## **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?**