

Brief Course Outline

Course Title: **MANAGEMENT ACCOUNTING**

Course Number and Section

MOS

2228A 550

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Disclaimer: Information in the brief course outline is subject to change. The syllabus posted on OWL Brightspace is the official and authoritative source of information for the course.

Course Description:

Students will examine how accounting information is used within organizations to plan, monitor and control. The purpose of this course is to ensure students have a basic understanding of how such management accounting systems and controls operate, the language they use and their limitations. Students will understand why and how management accounting differs from financial accounting, learn basic analytical techniques, and gain a better understanding of the workings of an organization. The practical business applications of management accounting theory will be discussed, along with the methods utilized to format accounting information in a way to support business decisions

Learning Outcomes: one outcome per entry

The overall objective of this course is to develop your knowledge of, and your ability to use, managerial accounting information. At the conclusion of this course, you will be expected to: 1. Explain the function and role of management accountants within an organization. 2. Explain and apply the various cost classification concepts that are fundamental to the language of management accounting and utilize this information in various cost accounting systems including job-order costing, process costing, activity-based costing, absorption and variable costing, inventory management and standard costing. 3. Utilize cost-volume-profit analysis to determine contribution margin, break-even points and target sales levels. 4. Demonstrate an understanding of how cost structure can affect profitability and apply management accounting tools to various cost structures. 5. Demonstrate an understanding of how relevant costs affect a management accounting decision. 6. Develop an understanding of key terms and tools used by management accountants and begin to develop problem solving and critical thinking skills useful in business decision-making for incremental analysis, pricing and budgeting. 7. Develop an understanding of different budgeting systems, responsibility center accounting and the use of balanced scorecards to maintain quality.

Textbooks and Course Materials:

TEXTBOOKS AND COURSE MATERIALS:

Required:

1. Textbook and online access to publisher's website "Wiley Plus". Managerial Accounting: Tools for Business Decision-Making, 7th Canadian Edition Authors: Weygandt, Kimmel, Aly

Cost of Textbook:
1 semester WileyPLUS code \$99
1 semester WileyPLUS code + Loose Leaf text \$167.25
Textbook Search | Dellelce Family Bookstore
2. Students are welcome to purchase second-hand or earlier editions of this textbook

Methods of Evaluation: one assignment per entry

Assignment	Due Date mm/dd/yy	Weight - %
Contribution to Learning		10%
WileyPlus Homework		10%
Midterm Exam		30%
Budget Assignment		12%

Friday, August 14, 2026

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For Textbooks and Course Materials (below), you are required to include the cost of each textbook or other learning material.

Note whether there are any restrictions that would prevent a student from using a second-hand copy. Here is some suggested text:

- Required textbook: [author, title, edition, publisher, date]. Cost: [insert amount].
 - Or include the weblink of the textbook’s publisher site that includes the cost information.
- Students need to purchase this edition. Second-hand or older editions will not be sufficient.
- OR Students are welcome to purchase second-hand or earlier editions of this textbook.
- This course has an optional field trip that costs [insert amount].
- This course has a required field component that costs [insert amount].

In solidarity with the Anishinaabe, Haudenosaunee, Lūnaapéewak, and Chonnonton peoples on whose traditional treaty and unceded territories this course is shared.