

BUSADMIN A650
Accounting for Decision Makers
Winter 2023 Course Outline

Accounting & Financial Management Services Area
DeGroote School of Business
McMaster University

INSTRUCTOR AND CONTACT INFORMATION

Section 1: Tue 11:30am – 1:30pm, Fri 8:30am – 10:30am in RJC 214
Section 2: Tue 8:30am – 10:30am, Fri 11:30am – 1:30pm in RJC 214

Instructor
A.S. Merali
merali@mcmaster.ca

Teaching Assistant

Will be posted on Avenue

Important Links

Course Website: <http://avenue.mcmaster.ca>

Microsoft Teams

Download MS Teams. Login with your McMaster email address and password. You will be added to the relevant team by the instructor.

Top Hat

<https://app.tophat.com/login>

Create an account on Top Hat using your McMaster email address and enter your 9-digit student number in place of Student ID. Your first and last name on Top Hat should match exactly as shown in Avenue. You will be added to the relevant class by the instructor. There is no cost to use this platform.

The join code for this class is 365781.

It is a serious breach of academic integrity to enter attendance on Top Hat unless you are physically present throughout the class.

COURSE OBJECTIVE

Many different types of economic decisions require accounting data. An objective of this course is to develop student's ability to evaluate and use accounting information as they understand the decisions, and there is an emphasis on the use of accounting information for planning, control, and performance evaluation.

COURSE ELEMENTS

Credit Value: 3	Leadership: Yes	IT skills: Yes	Global view: Yes
Avenue: Yes	Ethics: Yes	Numeracy: Yes	Written skills: Yes
Participation: Yes	Innovation: Yes	Group work: Yes	Oral skills: Yes
Evidence-based: Yes	Experiential: Yes	Final Exam: Yes	Guest speaker(s): Yes

COURSE DESCRIPTION

Many different types of economic decisions require accounting data. This course is concerned with the analysis of and accounting for costs, inventory valuation, managerial planning, and control. Cost accounting, while providing some data for financial statements prepared for external users, has as its primary purpose the development and presentation of information useful to management in decision making, planning and control. This course, therefore, highlights the use of special-purpose accounting reports for planning, control, and performance evaluation.

COURSE LEARNING OUTCOMES

Upon completion of this course, students will be able to complete the following key tasks:

- Define the different types of costs including direct costs, indirect costs, variable costs, fixed costs, product costs, period costs, opportunity costs, and sunk cost.
- Determine the full cost/direct cost of a given cost object such as a product, a service, and a department.
- Use relevant cost information in making various product decisions including pricing, outsourcing, production planning, and capital investments.
- Understand the significance of management control system in managing organizations and evaluating performance.
- Apply the principal of responsibility accounting in planning and control.
- Conduct detailed variance analysis in evaluating the performance of a business unit in an organization.

PROGRAM LEARNING OUTCOMES

<p>Learning Goal 1: Students will be critical thinkers & evidenced-based decision makers Learning Objective: Students will demonstrate ability to approach problems in a critical and thoughtful way, extracting appropriate conclusions and making appropriate decisions.</p>
<p>Learning Goal 2: Students will uphold ethical standards in managerial decisions Learning Objective: Students will be able to identify ethical dilemmas and apply them to ethical decision making in managerial decisions.</p>
<p>Learning Goal 3: Students will work collaboratively in team projects Learning Objective: Students will be able to work effectively with team members to satisfactorily accomplish team projects</p>
<p>Learning Goal 4: Students will engage in interdisciplinary thinking Learning Objective: Students will be able to reconcile and integrate the perspectives of different stakeholders when making business decisions.</p>
<p>Learning Goal 5: Students will seek to create shared value for various stakeholders Learning Objective: Students will be able to balance social, ethical, and environmental concerns with organizational objectives to create shared value for all stakeholders.</p>

REQUIRED COURSE MATERIALS AND READINGS

Avenue registration for course content, readings, and case materials

➤ <http://avenue.mcmaster.ca>

\$ FREE

[Datar, S.M., M.V. Rajan, and L. Beaubien. Horngren's Cost Accounting: A Managerial Emphasis, Ninth Canadian Edition. Pearson Canada Inc.](#)

Option 1: Loose Leaf Version with MyAccountingLab and e-book access code. \$95.00

Option 2: MyAccountingLab and e-book access code only. (scroll down on site) \$74.95

EVALUATION

Learning in this course results primarily from in-class discussion and participation as well as out-of-class analysis. The balance of the learning results from the lectures, from related readings, and from researching your cases, assignments, quizzes, practice problems, and homework problems. All work will be evaluated on an individual basis except in certain cases where group work is explicitly specified. In these cases, group members will share the same grade. Your final grade will be calculated as follows:

Components and Weights

I = individual; G = group

Participation	Attendance is mandatory (I) (Bonus added to Final Exam)	3.0%
Case	Chapter 11 Non-Routine Decision Making (G)	10.0%
Assignment	Business Analytics using MSFT Power BI (G)	10.0%
Midterm Exam	Chapters 1, 2, 10, 9, 3, and 11 (I)	30.0%
Online Quizzes	2 best out of 3 quizzes (I)	15.0%
Final Exam	Comprehensive if midterm class average < 70% else only chapters 4, 5, 6, 7, 8, 17, 18, and 19	35.0%
Total		100%

NOTE: The use of a McMaster standard calculator is allowed during examinations in this course. See McMaster calculator policy at the following URL:

www.mcmaster.ca/policy/Students-AcademicStudies/UndergraduateExaminationsPolicy.pdf

Grade Conversion

At the end of the course your overall percentage grade will be converted to your letter grade in accordance with the following conversion scheme:

LETTER GRADE	PERCENT	POINTS
A+	90-100	12
A	85-89	11
A-	80-84	10
B+	75-79	9
B	70-74	8
B-	60-69	7
F	00-59	0

Quizzes

Two best quizzes will be chosen out of the three online quizzes and will be worth **15.0%** of your final grade. The quizzes will be marked individually.

The online quizzes will be available between the window shown on the course schedule at the end of this outline. You will have limited time within this window to complete the multiple-choice questions. Once the quiz has been started, it must be completed within the limited time. To find out the coverage of the online quiz, the number of questions on the quiz, and the limited time allowed per quiz, refer to the course schedule below. Remember to save the choices for each question as you proceed with the quiz and remember to "Submit" the quiz when it is over, you are done, or when the time is up, whichever comes first. You can go and change your answers on the quiz on the previously completed questions if you prefer to do so, within the limited time, before you submit. The time cannot be paused i.e. once you start the quiz, it must be completed within the limited time allowed.

You can access the quiz by going to "Assessments" and then clicking on "Quizzes"

The quiz should be done individually, and you should not collaborate with colleagues on the questions or solutions.

If you are approved by the Student Experience office to miss a quiz:

If you attempt all 3 quizzes, then two best quizzes will make up 15%.

If you attempt two quizzes, both quizzes will make up 15%.

If you attempt only 1 quiz, then the quiz you attempted will count for 7.5% and the balance 7.5% will go to the final exam.

If you do not attempt any quizzes, the entire 15% will go to the final exam.

Case

The case is worth **10.0%** of your final grade and will be marked in groups of 4 members across any section of the course. If you would like to be in a group but cannot find group members, you will be able to follow instructions posted on Avenue to get help in being placed in a group. If you have already made your own group, you will be able to follow instructions on Avenue to work in your groups that you have formed yourselves. The case will be due on Avenue and instructions will be posted on how to submit it.

Midterm Exam – Multiple Choice and Written Problems

The midterm is worth **30%** of your final grade and will be marked individually. The midterm will cover material from the textbook, readings, lectures, online material, tutorials, online quizzes, and class discussion. The format of the midterm will be multiple-choice questions and written problems. The chapters covered on the midterm and time that will be given are on the course schedule on the last page of this outline.

If a student files a successful petition for missed work for missing the midterm, the final exam weight will include the weight of the midterm. In case the instructor chooses not to make the final exam comprehensive, students who missed the midterm and filed a successful petition for missed work will write a final exam that is comprehensive and different from the final exam for students who wrote the midterm. The comprehensive final exam will include the chapters on which these successful petition students were not tested.

Final Exam – Multiple Choice and Written Problems

The final is worth **35%** of your final grade and will be marked individually. The final will be cumulative unless the instructor explicitly communicated otherwise. The final will cover material from the textbook, readings, lectures, online material, tutorials, online quizzes, and class discussion. The format of the final will be multiple-choice questions and written problems.

In case the instructor chooses not to make the final exam comprehensive, students who missed the midterm and filed a successful petition for missed work will write a final exam that is comprehensive and different from the final exam for students who wrote the midterm. The comprehensive final exam will include the midterm chapters on which these successful petition students were not tested.

The final will have the same number of questions for all students and the same time will be given to all students. 40% of the content on the cumulative final assessment will be from the midterm assessment content and the remaining 60% on content covered after the midterm assessment.

Classes

Attendance and participation in the class is mandatory. Attendance and participation will be tracked for each class. The class will not be streamed or recorded.

The participation mark is worth **3% bonus** added to your final exam and will be awarded individually. Attendance will be taken each class. If you miss more than 4 classes in total, you will not be eligible for any attendance. It is a serious breach of academic integrity to enter attendance on Top Hat if you are not physically present during class time.

Microsoft's Power BI Assignment

The MSFT Power BI Assignment is worth **10.0%** of your final grade and will be marked in groups of 4 members across any section of the course. More details on this will be discussed in the first class and posted on Avenue to Learn.

COMMUNICATION AND FEEDBACK

Students that are uncomfortable in directly approaching an instructor regarding a course concern may send a confidential and anonymous email to the respective Area Chair or Associate Dean:

<http://mbastudent.degroote.mcmaster.ca/contact/anonymous/>

Students who wish to correspond with instructors or TAs directly via email must send messages that originate from their official McMaster University email account. This protects the confidentiality and sensitivity of information as well as confirms the identity of the student. Emails regarding course issues should NOT be sent to the Administrative Assistant.

Instructors are encouraged to conduct an informal course review with students by Week #4 to allow time for modifications in curriculum delivery. Instructors should provide evaluation feedback for at least 10% of the final grade to students prior to Week #8 in the term.

ACADEMIC INTEGRITY

You are expected to exhibit honesty and use ethical behaviour in all aspects of the learning process. Academic credentials you earn are rooted in principles of honesty and academic integrity.

Academic dishonesty is to knowingly act or fail to act in a way that results or could result in unearned academic credit or advantage. This behaviour can result in serious consequences, e.g. the grade of zero on an assignment, loss of credit with a notation on the transcript (notation reads: “Grade of F assigned for academic dishonesty”), and/or suspension or expulsion from the university.

It is your responsibility to understand what constitutes academic dishonesty. For information on the various types of academic dishonesty please refer to the Academic Integrity Policy, located at:

www.mcmaster.ca/academicintegrity

The following illustrates only three forms of academic dishonesty:

1. Plagiarism, e.g. the submission of work that is not one’s own or for which other credit has been obtained.
2. Improper collaboration in group work.
3. Copying or using unauthorized aids in tests and examinations

AUTHENTICITY/PLAGIARISM DETECTION

Some courses may use a web-based service (Turnitin.com) to reveal authenticity and ownership of student submitted work. For courses using such software, students will be expected to submit their work electronically either directly to Turnitin.com or via an online learning platform (e.g. A2L, etc.) using plagiarism detection (a service supported by Turnitin.com) so it can be checked for academic dishonesty.

Students who do not wish their work to be submitted through the plagiarism detection software must inform the Instructor before the assignment is due. No penalty will be assigned to a student who does not submit work to the plagiarism detection software.

All submitted work is subject to normal verification that standards of academic integrity have been upheld (e.g., on-line search, other software, etc.). For more details about McMaster’s use of Turnitin.com please go to www.mcmaster.ca/academicintegrity.

COURSES WITH AN ON-LINE ELEMENT

Some courses may use on-line elements (e.g. e-mail, Avenue to Learn (A2L), LearnLink, web pages, capa, Moodle, ThinkingCap, etc.). Students should be aware that, when they access the electronic components of a course using these elements, private information such as first and last names, user names for the McMaster e-mail accounts, and program affiliation may become apparent to all other students in the same course.

The available information is dependent on the technology used. Continuation in a course that uses on-line elements will be deemed consent to this disclosure. If you have any questions or concerns about such disclosure, please discuss this with the course instructor.

ON-LINE PROCTORING

Some courses may use online proctoring software for tests and exams. This software may require students to turn on their video camera, present identification, monitor and record their computer activities, and/or lock/restrict their browser or other applications/software during tests or exams. This software may be required to be installed before the test/exam begins.

CONDUCT EXPECTATIONS

As a McMaster student, you have the right to experience, and the responsibility to demonstrate, respectful and dignified interactions within all of our living, learning and working communities. These expectations are described in the [Code of Student Rights & Responsibilities](#) (the “Code”). All students share the responsibility of maintaining a positive environment for the academic and personal growth of all McMaster community members, **whether in person or online**.

It is essential that students be mindful of their interactions online, as the Code remains in effect in virtual learning environments. The Code applies to any interactions that adversely affect, disrupt, or interfere with reasonable participation in University activities. Student disruptions or behaviours that interfere with university functions on online platforms (e.g. use of Avenue 2 Learn, WebEx or Zoom for delivery), will be taken very seriously and will be investigated. Outcomes may include restriction or removal of the involved students’ access to these platforms.

MISSED ACADEMIC WORK

Missed Mid-Term Examinations / Tests / Class Participation

Where students miss a regularly scheduled mid-term or class participation for legitimate reasons as determined by the Student Experience – Academic (MBA) office, the weight for that test/participation will be distributed across other evaluative components of the course at the discretion of the instructor. Documentation explaining such an absence must be provided to the Student Experience – Academic (MBA) office within five (5) working days upon returning to school.

To document absences for health related reasons, please provide to Student Experience – Academic (MBA) office the Petition for Relief for MBA Missed Term Work and the McMaster University Student Health Certificate which can be found on the DeGroote website at <http://mbastudent.degroote.mcmaster.ca/forms-and-applications/>. Please do not use the online McMaster Student Absence Form as this is for Undergraduate students only. University policy states that a student may submit a maximum of three (3) medical certificates per year after which the student must meet with the Director of the program.

To document absences for reasons other than health related, please provide Student Experience – Academic (MBA) office the Petition for Relief for MBA Missed Term Work and documentation supporting the reason for the absence.

Students unable to write a mid-term at the posted exam time due to the following reasons: religious; work-related (for part-time students only); representing university at an academic or varsity athletic event; conflicts between two overlapping scheduled mid-term exams; or other extenuating circumstances, have the option of applying for special exam arrangements. Such requests must be made to the Student Experience – Academic (MBA) office at least ten (10) working days before the scheduled exam along with acceptable documentation. Instructors cannot themselves allow students to unofficially write make-up exams/tests. Adjudication of the request must be handled by Student Experience – Academic (MBA).

If a mid-term exam is missed without a valid reason, students will receive a grade of zero (0) for that component.

Missed Final Examinations

A student who misses a final examination without good reason will receive a mark of 0 on the examination.

All applications for deferred and special examination arrangements must be made to the Student Experience – Academic (MBA) office. Failure to meet the stated deadlines may result in the denial of these arrangements. Deferred examination privileges, if granted, must be satisfied during the examination period at the end of the following term. There will be one common sitting for all deferred exams.

Failure to write an approved deferred examination at the pre-scheduled time will result in a failure for that examination, except in the case of exceptional circumstances where documentation has been provided and approved. Upon approval, no credit will be given for the course, and the notation N.C. (no credit) will be placed on the student's transcript. Students receiving no credit for a required course must repeat the course. Optional or elective courses for which no credit is given may be repeated or replaced with another course of equal credit value.

Requests for a second deferral or rescheduling of a deferred examination will not be considered.

Any student who is unable to write a final examination because of illness is required to submit the Application for Deferred MBA Final Examination and a statement from a doctor certifying illness on the date of the examination. The Application for Deferred MBA Final Examination and the McMaster University Student Health Certificate can be found on the DeGroote website at <http://mbastudent.degroote.mcmaster.ca/forms-and-applications/>. Please do not use the online McMaster Student Absence Form as this is for Undergraduate students only. Students who write examinations while ill will not be given special consideration after the fact.

In such cases, the request for a deferred examination privilege must be made in writing to the Student Experience – Academic (MBA) office within five business days of the missed examination.

Special examination arrangements may be made for students unable to write at the posted exam time due to compelling reasons (for example religious, or for part-time students only, work-related reasons):

- Students who have religious obligations which make it impossible to write examinations at the times posted are required to produce a letter from their religious leader stating that they are unable to be present owing to a religious obligation.
- Part-time students who have business commitments which make it impossible to write examinations at the times posted are required to produce a letter on company letterhead from the student's immediate supervisor stating that they are unable to be present owing to a specific job commitment.

In such cases, applications must be made in writing to the Student Experience – Academic (MBA) office at least ten business days before the scheduled examination date and acceptable documentation must be supplied.

If a student is representing the University at an academic or athletic event and is available at an overlapping scheduled time of the test/examination, the student may write the test/examination at an approved location with an approved invigilator, as determined by the Student Experience – Academic (MBA) office.

In such cases, the request for a deferred examination privilege must be made in writing to the Student Experience – Academic (MBA) office within ten business days of the end of the examination period.

Note: A fee of \$50 will be charged for a deferred exam written on campus and a fee of \$100 for deferred exams written elsewhere. In cases where the student's standing is in doubt, the Graduate Admissions and Study Committee may require that the student with one or more deferred examination privileges refrain from re-registering until the examination(s) have been cleared.

ACADEMIC ACCOMMODATION FOR STUDENTS WITH DISABILITIES

Student Accessibility Services (SAS) offers various support services for students with disabilities. Students are required to inform SAS of accommodation needs for course work at the outset of term. Students must forward a copy of such SAS accommodation to the instructor normally, within the first three (3) weeks of classes by setting up an appointment with the instructor. If a student with a disability chooses NOT to take advantage of an SAS accommodation and chooses to sit for a regular exam, a petition for relief may not be filed after the examination is complete. The SAS website is:

<http://sas.mcmaster.ca>

ACADEMIC ACCOMMODATION FOR RELIGIOUS, INDIGENOUS OR SPIRITUAL OBSERVANCES (RISO)

Students requiring academic accommodation based on religious, indigenous or spiritual observances should follow the procedures set out in the [RISO](#) policy. Students should submit their request to their Faculty Office **normally within 10 working days** of the beginning of term in which they anticipate a need for accommodation or to the Registrar's Office prior to their examinations. Students should also contact their instructors as soon as possible to make alternative arrangements for classes, assignments, and tests.

COPYRIGHT AND RECORDING

Students are advised that lectures, demonstrations, performances, and any other course material provided by an instructor include copyright protected works. The Copyright Act and copyright law protect every original literary, dramatic, musical and artistic work, **including lectures** by University instructors.

The recording of lectures, tutorials, or other methods of instruction may occur during a course. Recording may be done by either the instructor for the purpose of authorized distribution, or by a student for the purpose of personal study. Students should be aware that their voice and/or image may be recorded by others during the class. Please speak with the instructor if this is a concern for you.

POTENTIAL MODIFICATION TO THE COURSE

The instructor and university reserve the right to modify elements of the course during the term. The university may change the dates and deadlines for any or all courses in extreme circumstances. If either type of modification becomes necessary, reasonable notice and communication with the students will be given with explanation and the opportunity to comment on changes. It is the responsibility of the student to check their McMaster email and course websites weekly during the term and to note any changes.

ACKNOWLEDGEMENT OF COURSE POLICIES

Your registration and continuous participation (e.g. on A2L, in the classroom, etc.) to the various learning activities of BUSADMIN A650 will be considered to be an implicit acknowledgement of the course policies outlined above, or of any other that may be announced during lecture and/or on A2L. **It is your responsibility to read this course outline, to familiarize yourself with the course policies and to act accordingly.**

Lack of awareness of the course policies **cannot be invoked** at any point during this course for failure to meet them. It is your responsibility to ask for clarification on any policies that you do not understand.

COURSE SCHEDULE

BUSADMIN A650
Accounting for Decision Makers

WEEK	DATE	SCHEDULE
1	Jan 17 – 20	<p>Discuss: Class Outline, Schedule, Participation, Courseware Discuss: Selecting team members</p> <p>Lecture: Chapter 1 Accountant's Role in Decision Making Text Chapter 1, Questions 1, 14</p> <p>Lecture: Chapter 2 An Introduction to Cost Terms and Purposes Text Chapter 2, Questions 14, 18, 33, 34, 35, 38</p> <p>Released: MSFT Power BI at 8 am on Jan 17</p>
2	Jan 24 – 27	<p>Lecture: Practice Chapter 2</p> <p>Lecture: Chapter 10 Analysis of Cost Behaviour Text Chapter 10, Questions 19, 20, 25, 28 (req 3, 4, 6)</p> <p>Due: QUIZ 1 (best 2 of 3 quizzes @ 7.5%) OPENS: Jan 26 at 5pm CLOSES: Jan 29 at 11:59pm Testing material from Chapters 1,2,10 40 multiple-choice questions to complete in a 5-hour time limit</p>
3	Jan 31 – Feb 3	<p>Lecture: Chapter 9 Income Effect of Denominator Level on Inventory Valuation Readings: LO3 Inventory Valuation: Variable and Absorption costing. Text Chapter 9, Questions 18, 20, 21</p> <p>Due: MSFT Power BI at 11:59 pm on Feb 5 (10.0%) Released: Case on Avenue at 8 am on Feb 6</p>

4	Feb 7 – 10	<p>Guest Lecturer: Mr. Allen Tait B. Comm., C.P.A., C.A., C.F.I. Mr. Tait is a Forensic Investigator and will speak about ethics in Accounting, Forensic Accounting Investigation, and actual case investigations in the last hour of each section. His CV is posted under Self-Study Topics on Avenue. There will be questions on ethics from this interactive, active-learning session, in the midterm and the final exam.</p> <p>Lecture: Chapter 3 Cost-Volume-Profit Analysis Text Chapter 3, Questions 1, 6, 7, 8, 9, 10, 18, 34, 36, 37, 39, 47, 48</p> <p>Due: QUIZ 2 (best 2 of 3 quizzes @ 7.5%) OPENS: Feb 9 at 5pm CLOSES: Feb 12 at 11:59pm Testing material from Chapters 9, 3 40 multiple-choice questions to complete in a 5-hour time limit</p>
5	Feb 14 – 17	<p>Lecture: Chapter 11 Decision Making and Relevant Information Text Chapter 11, Questions 16, 17, 19, 20, 21, 24, 25, 26, 28, 29, 33</p> <p>Self-Study: Chapter 13 Pricing Decisions: Profitability and Cost Management Text Chapter 13, Questions 15, 17, 18, 20, 26, 28 Questions from Chapter 13 will appear in Quiz 3 only.</p>
5	Saturday Feb 18 @ 10:00am for 2 ½ hours	Midterm Assessment (30%) on Chapter 1,2,10,9,3,11
Reading Week Winter Break from Feb 20-26 (no classes)		
6	Feb 28 – Mar 2	<p>Lecture: Chapter 4 Job Costing Reading: LO 4 Distinguish between actual, budgeted, and normal costing. Text Chapter 4, Questions 17, 30, 31, 33, 38, 39</p> <p>Lecture: Chapter 5 Activity-Based Costing and Management Text Chapter 5, Questions 18, 21, 27, 29, 35, 38</p> <p>Due: Case on Avenue at 11:59 pm on March 5 (10.0%)</p>

7	Mar 7 – 9	<p>Self-Study: Chapter 15: Period Cost Application Chapter 16: Cost Allocation: Joint Products and By-products Questions from Chapter 13 will appear in Quiz 3 only</p> <p>Lecture: Chapter 18 & 19 Process Costing & Spoilage Text Chapter 18, Questions 13, 15, 16, 17, 19, 20, 21, 22, 24, 25, 26, 27, 28, 29, 31, 33 Text Chapter 19, Questions 16, 17, 18, 19, 21, 24, 25, 30, 31, 32, 33</p> <p>Due: QUIZ 3 (best 2 of 3 quizzes @ 7.5%) OPENS: March 9 at 5pm CLOSES: March 12 at 11:59pm Testing material from Chapters 4 and 5 (14 questions), 18 and 19 (16 questions), and Chapters 13, 15, and 16 (6 questions) 36 multiple-choice questions to complete in a 5-hour time limit</p>
8	Mar 14 – 16	<p>Lecture: Chapter 6 Master Budget and Responsibility Accounting Text Chapter 6, Questions 16, 18, 19, 20, 23, 28, 38</p>
9	Mar 21 – 23	<p>Lecture: Chapter 17 Contribution Margin Variance Analyses Reading: LO3 Calculate and interpret four levels of contribution margin variance analyses Text Chapter 17, Questions 15, 25</p> <p>Lecture: Chapter 7 & 8 Flexible Budgets, Variances, and Management Control Text Chapter 7, Questions 17, 18, 19, 22, 23, 24, 32 Text Chapter 8, Questions 16, 17, 19 (req 1), 20, 21, 34, 36</p>
Saturday March 25 at 1 pm for 3 hours		<p style="text-align: center;">Final assessment (35.0%)</p> <p>Content covered after the midterm. For those who get permission from Student Experience Office to miss the midterm, they will write a cumulative final exam covering the entire course.</p>

Tentative course outline is subject to change.