

BMBA220: Management Accounting

***Disclaimer:** This is a sample course outline and is subject to change. Official course outlines will vary depending on delivery format and instructor*

Territory Acknowledgement

We acknowledge and respect the lək'wəḡən peoples on whose traditional territory the university stands and the Songhees, Esquimalt and W SÁNEĆ peoples whose historical relationships with the land continue to this day.

Course Description

This course introduces the fundamental principles and practices of management accounting, with a focus on how accounting information supports internal decision-making within organizations. Building on financial accounting concepts, you will develop skills in analyzing costs, evaluating business performance, and applying accounting data to support operational and strategic decisions.

The course explores key areas including:

- cost behaviour and classification
- cost–volume–profit analysis
- activity-based costing
- budgeting
- performance measurement
- relevant cost analysis for decision-making

These concepts are applied to support planning, control, and performance evaluation in a variety of business contexts.

In this course, you will apply analytical and problem-solving techniques to real-world scenarios, develop business insights using accounting information, and support decision-making processes that enhance organizational performance.

Learning Objectives

- Analyze cost behaviour and cost structures to support business planning and day-to-day decisions
- Apply basic cost accounting methods, including cost classification and activity-based costing, to evaluate business performance
- Analyze cost–volume–profit relationships to understand how changes in cost, sales, and price affect business results
- Prepare and evaluate budgets and performance reports to support planning and business control
- Analyze financial and operational information to support business decisions, including identifying relevant costs and comparing alternatives
- Communicate accounting information clearly to support decision-making in business situations
- Reflect on learning experiences, including engagement, successes, and challenges, to support ongoing personal and professional development

Resources

Prerequisites:

- BMBA140 Financial Accounting

Textbook

Managerial Accounting (13th Canadian Edition), Garrison, R. H., Libby, T., & Webb, A. (2021)

SAMPLE

Weekly Schedule

Week	Content	Assignment(s) due
Week 1	Introductions Readings – Chapter 1	Discussion #1 Assignment #1
Week 2	Quick Quiz #1 on Chapter 1 Reading – Chapter 2	Discussion #2 Assignment #2
Week 3	Quick Quiz #2 on Chapter 2 Reading – Chapter 3	Discussion #3 Assignment #3
Week 4	Quick Quiz #3 on Chapter 3 Reading – Chapter 4	Discussion #4 Assignment #4
Week 5	Quick Quiz #4 on Chapter 4 Reading – Chapter 7	Discussion #5 Assignment #5
Week 6	Quick Quiz #5 on Chapter 7 Reading – Chapter 8	Discussion #6 Assignment #6
Week 7	Mid Term	Mid Term
Week 8	Quick Quiz #6 on Chapter 8 Reading – Chapter 9	Discussion #7 Assignment #7
Week 9	Quick Quiz #7 on Chapter 9 Reading – Chapter 11	Discussion #8 Assignment #8
Week 10	Quick Quiz #8 on Chapter 11 Reading – Chapter 12	Discussion #9 Assignment #9
Week 11	Quick Quiz #9 on Chapter 12 Reading – Chapter 13	Discussion #10 Assignment #10
Week 12	Quick Quiz #10 on Chapter 13 Catch up & Review	Review Questions Reflection
Week 13	Final Exam	Final Exam

Assignments & Evaluation

Assignment	Description of Assignment	Weight
Discussions	Most weeks there is a discussion topic presented, the goal is to have students engage in group discussions and learn from each other. <i>*Please note, discussion boards are actively monitored and as such professional language is expected at all times*</i>	10%
Assignments	The assignments are designed to assess your understanding of the materials covered. There will be an assignment for each chapter.	15%
Quick Quizzes	These will contain multiple T/F and multiple choice questions and are based on the previous week's material. Students will be given two (2) attempts to complete each quiz with the intent of assessing their understanding, identifying areas of opportunity for additional study, and then re-assessing their knowledge.	20%
Reflection	Reflect on your own learning and what your action plan is, based in your reflection.	5%
Midterm Exam	Will be a blend of multiple choice, true/false, long and short answer	25%
Final Exam	Will be a blend of multiple choice, true/false, long and short answer	25%

Usage of GenAI

Please be advised that in this course you are **not authorized** to use any form of generative AI. In order to successfully complete course activities, **generative AI is not required nor welcomed**. Students should not make any use of generative AI tools such as ChatGPT, Grammarly, among others that use AI for content generation and editing. As the University of Victoria states in its Academic Integrity Policy "Academic integrity requires commitment to the values of honesty, trust, fairness, respect, and responsibility." Therefore, I expect you to comply with the course syllabus and I encourage you to enhance your academic experience in this course by refraining from using generative AI.

Attendance Requirements

The course emphasizes **active engagement, collaborative teamwork, and hands-on learning**. Attendance is crucial and considered mandatory for all participants for all sessions (full 3 hours) of the course. Please inform your instructor in advance if you're unable to attend any class sessions. Please note that missing more than one session (3 hours) requires a valid and sufficient reason for absence with verifiable circumstances that substantially prevent your attendance. Your commitment to active participation significantly contributes to your learning experience in this course.

Participation Expectations

- Instructors will track attendance and participation throughout the term. Students who do not attend class may be assigned an “N” grade for the course. Attendance will be taken within the first 15 minutes of class and may be taken later as a second check.
- **If you arrive later than 15 minutes, the door will be closed. Please wait until breaktime to enter the class.**
- Instructors can assign a **final grade of N or refuse** a student to **write a final exam, final assignment, or any assignment that follows multiple absences** or misconduct **if a learner has failed to meet the course's minimum attendance requirements** as identified above. They may also refuse admission to a lecture, learning activity, assignment, or exam because of lateness, misconduct, inattention, or failure to meet the responsibilities of the course noted in this outline.
- The instructor reserves the right to not grade assignments submitted by students who have not maintained regular attendance and participation, and a zero grade being assessed for non-submission.
- Missing **more than one session (3 hours)** requires a valid and sufficient reason for absence.
- Arrive on time and remain for the full session; leaving without permission will be marked **absent**. Please note that work schedule conflicts as well as car, bus, carpooling, or ferry delays are generally not accepted as sufficient reasons for absence beyond the one-session limit.
- Students are expected to actively interact with **course materials, peers, and instructors**, including contributing to discussions and teamwork.
- Students are expected to complete assignments and assessments on time and submit work by the due date.
- **Technology use** (cell phones, tablets, laptops, smart glasses/ watches) must be limited to course-related activities only.
- Participation includes respectful active listening, not just talking.
- This course is delivered in a collaborative, discussion-based learning environment. Students are expected to demonstrate respectful and attentive behaviour at all times.
- University policy allows an instructor to refuse a student admission to class because of lateness, misconduct, disruptive behaviour, inattention, or failure to meet the responsibilities of the course.
- It is students’ responsibility to be familiar with the criteria in which they are being assessed for this course. Please refer to the specific information under each assessment.

Group Participation Expectations

- Active participation in group work and meetings is required. Students who fail to attend or contribute to group work may be removed from their group, at the instructor’s discretion, and deemed ineligible to participate in or receive marks for the group project, including the group presentation.