



# DALHOUSIE UNIVERSITY

FACULTY OF MANAGEMENT  
Rowe School of Business

**MBA (FS)**  
**MBA (Leadership)**  
**BUSI 5103**  
**Business Accounting**  
**Fall, 2020**

## RECOGNITION OF MI'KMAQ TERRITORY

Dalhousie University is located in Mi'kma'ki, the ancestral and unceded territory of the Mi'kmaq. We are all Treaty people.

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**Professor Joan Davison (Conrod) Atkinson**

**E-mail: [j.conrod@dal.ca](mailto:j.conrod@dal.ca): best access route!**

**Available by phone: please text/email and set up a time**

**Phone: 902-471-9832 (mobile)**

**(....This is my personal phone. Please respect the time of day! Time zones and all!)**

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## **Course Description**

This course in financial and managerial accounting is aimed at improving your understanding of accounting. To be a competent manager, you must have some degree of accounting literacy, and a critical appreciation of the subject. This is a user-oriented course which emphasizes hands-on exploration, analysis and evaluation. Topics covered include: the basic accounting model, the nature and purpose of accounting; income reporting; major financial statement elements, financial statement analysis; cost allocation, relevant costing for decision making, cost allocations and accounting information designed to enhance strategic planning and managerial decisions.

This course is built around the required text, with extensive use of problems and cases. Some of these are used for illustrative and demonstration purposes, others are assignments that will be graded.

This accounting course should be taken early in your MBA program of studies, because accounting metrics are used to plan, control and report most business activities. As a communication tool, accounting permeates the study of business. In particular, accounting should precede the finance course because accounting is an introduction to the general structure of financing an enterprise.

## Learning Objectives:

By the end of the course, you should be able to competently respond to situations in these areas:

Lesson 1:	Financial Accounting
Lesson 2:	Adjustments and Financial Statements
Lesson 3:	Income Reporting and Accounts Receivable
Lesson 4:	Inventory and Fixed Assets
Lesson 5:	Liabilities
Lesson 6:	Pension Accounting, Deferred Tax, Owners' Equity
Lesson 7:	Fair Values in Financial Reporting: Investments, Derivatives, Inventory, Fixed Assets
Lesson 8:	Statement of Cash Flow
Lesson 9:	Financial Statement Analysis
Lesson 10:	Introduction To Management Accounting: Cost Behaviour and Cost/Volume/Profit Analysis
Lesson 11:	Relevant Costs and Short-Run Decisions
Lesson 12:	Overhead Application and Product Costing; ABC
Lesson 13:	Other Issues in Costing and Allocation
Lesson 14:	Budgets and Deviations from Budget
Lesson 15:	Management Control

## Learning Materials:

- **Financial and Managerial Accounting for MBAs, 6th**, Peter Easton, Robert Halsey, Mary Lea McAnally, Cambridge Business Publishers, 2021; New edition - we used the 5<sup>th</sup> edition last year. This is an expensive text in hard copy; students are advised to consider the electronic version , directly from the publisher
- **Course notes**, posted on the course web site
- **On-line lectures and sample problems**, posted on the course web site

**There are many resources for students on the course web site, and the text web site. The text web site often goes beyond our coverage. Students are encouraged to view the on-line lectures and practice questions available on the COURSE website. There is also an active question forum. You will also submit your assignments and receive your grades through the course web site.**

## **Grading Scheme**

Assignments*	40%
In-class exercises	15%
Final examination**	<u>45%</u>
Total	<u>100%</u>

\* Students must submit all assignments to be eligible to write the final exam.

\*\* Students **must pass** the final exam in order to pass the course.

The Faculty of Graduate Studies standards are used to convert numerical grades to letter grades:

Grading Scale as per Dalhousie Faculty of Graduate Studies Calendar Regulation 6.6.2 Grading Policy	
Letter Grade	Numerical % equivalent
A+	90 - 100
A	85 - 89
A-	80 - 84
B+	77 - 79
B	73 - 76
B -	70 - 72
F	0-69

**NOTE:** As per FGS regulations students must obtain a final course grade of 70% (B-) or higher to pass the course.

## **Assignments**

Course assignments are an important part of the course. They provide you with the incentive to work through the course material and allow the professor a chance to formally grade your work. As you can see from the grading scheme for the course, the assignments are worth a significant percentage of your final grade.

Note: Assignments must be received by the assignment due date. A late assignment will be penalized a half-letter grade deduction for every 24-hour period it is late. Extensions will be granted for medical reasons only. Students must submit documentation to the professor and the Centre for Executive and Graduate Education (CEGE). Extensions are at the sole discretion of the professor.

Assignments are due as follows:

Assignment	Coverage	Due date
1	Lessons 1-4	September 22, 2020
2	Lessons 5-8	October 13, 2020
3	Lessons 9-12	November 3, 2020
4	Lessons 13-15	November 24, 2020

### **Intensive Session**

Every course in the MBA(FS) (Leadership) program concludes with an intensive session, which will be on-line for this session. The intensives are mandatory part of the course and must be attended. If for any reason you are unable to attend an intensive, please contact both the professor and the CEGE office as soon as possible.

The intensive session(s) for this course are posted on the course web site.

### **In-class exercises**

**During the intensive**, there will be two hand-in exercises, each dealing with one specific topic. Each exercise will be released at a specific time through the course web site, and must be submitted at a specific time. These are closed book, individual assignments.

### **Final exam**

The final exam is comprehensive and may cover all course material. The final exam is scheduled for the last morning of the intensive session. The exam consists of two, one-hour “parts”, of equal value, that will be released at a specific time through the course web site, and must be submitted at a specific time. This is a closed book exam.

Consistent with Dalhousie University regulations, medical reasons are the only acceptable reason to miss an exam. Appropriate medical documentation must be provided. Illness may not be cited *after the fact* (i.e., after you write an exam) as grounds for reconsidering a grade.

### **Drop dates**

Last day to add/drop classes – September 18, 2020

Last day to drop without a “W” – October 2, 2020

Last day to drop with a “W” – November 2, 2020

### **Missed or Late Academic Requirements due to Student Absence**

Dalhousie students are asked to take responsibility for their own short-term absences (3 days or less) by contacting their instructor by phone or email prior to the academic requirement deadline or scheduled time and by submitting a completed Student Declaration of Absence to their instructor in case of missed

or late academic requirements. Only 2 separate Student Declaration of Absence forms may be submitted per course during a term.

Read more: [https://cdn.dal.ca/content/dam/dalhousie/pdf/dept/university\\_secretariat/policy-repository/StudentAbsenceRegulation\(OCT2017\)v2.pdf](https://cdn.dal.ca/content/dam/dalhousie/pdf/dept/university_secretariat/policy-repository/StudentAbsenceRegulation(OCT2017)v2.pdf)

### **Accessibility**

Students may request accommodation as a result of barriers experienced related to disability, religious obligation, or any characteristic protected under Canadian human rights legislation.

Students who require academic accommodation for either classroom participation or the writing of tests and exams should make their request to the Student Accessibility Centre prior to or at the outset of the regular academic year. Please visit [www.dal.ca/access](http://www.dal.ca/access) for more information and to obtain the Request for Accommodation form.

Read more: [https://www.dal.ca/campus\\_life/academic-support/accessibility.html](https://www.dal.ca/campus_life/academic-support/accessibility.html)

### **Accreditation**

As an AACSB (Association to Advance Collegiate Schools of Business) accredited university, Dalhousie University's business programs are subject to Assurance of Learning (AOL) standards. During the semester anonymous data may be collected to assess if AOL goals and objectives are being met. The data collected will be used for program improvement purposes only and will not impact nor be associated with student grades.

### **Academic Integrity**

The commitment of the Faculty of Management is to graduate future leaders of business, government and civil society who manage with integrity and get things done. This is non-negotiable in our community and it starts with your first class at Dalhousie University. So when you submit any work for evaluation in this course or any other, please ensure that you are familiar with your obligations under the Faculty of Management's Academic Integrity Policies and that you understand where to go for help and advice in living up to our standards. You should be familiar with the Faculty of Management Professor and Student Contract on Academic Integrity, and it is your responsibility to ask questions if there is anything you do not understand.

Dalhousie offers many ways to learn about academic writing and presentations so that all members of the University community may acknowledge the intellectual property of others. Knowing how to find, evaluate, select, synthesize and cite information for use in assignments is called being "information literate." Information literacy is taught by Dalhousie University Librarians in classes and through Dalhousie Libraries' online [Citing & Writing](#) tutorials.

Do not plagiarize any materials for this course. For further guidance on what constitutes plagiarism, how to avoid it, and proper methods for attributing sources, please consult the University Secretariat's [Academic Integrity](#) page.

Please note that Dalhousie subscribes to plagiarism detection software that checks for originality in submitted papers. Any paper submitted by a student at Dalhousie University may be checked for originality to confirm that the student has not plagiarized from other sources. Plagiarism is considered a very serious academic offence that may lead to loss of credit, suspension or expulsion from the University, or even the revocation of a degree. It is essential that there be correct attribution of

authorities from which facts and opinions have been derived. At Dalhousie, there are University Regulations which deal with plagiarism and, prior to submitting any paper in a course; students should read the Policy on [Intellectual Honesty](#) contained in the Calendar.

Furthermore, the University's Senate has affirmed the right of any instructor to require that student assignments be submitted in both written and computer readable format, e.g.: a text file or as an email attachment, and to submit any paper to a check such as that performed by the plagiarism detection software. As a student in this class, you are to keep an electronic copy of any paper you submit, and the course instructor may require you to submit that electronic copy on demand. Use of third-party originality checking software does not preclude instructor use of alternate means to identify lapses in originality and attribution. The result of such assessment may be used as evidence in any disciplinary action taken by the Senate.

Finally: If you suspect cheating by colleagues or lapses in standards by a professor, you may use the confidential email: [managementintegrity@dal.ca](mailto:managementintegrity@dal.ca) which is read only by the Assistant Academic Integrity Officer.

#### Faculty of Management clarification on plagiarism versus collaboration:

There are many forms of plagiarism, for instance, copying on exams and assignments. There is a clear line between group work on assignments when explicitly authorised by the professor and copying solutions from others. It is permissible to work on assignments with your peers but only when the professor gives you permission in the specific context of the assignment. University rules clearly stipulate that all assignments should be undertaken individually unless specifically authorised.

Specific examples of plagiarism include, but are not limited to, the following:

- Copying a computer file from another student, and using it as a template for your own solution
- Copying text written by another student, or copying a suggested solution acquired on-line
- Submitting the work of someone else, including that of a tutor, as your own

An example of acceptable collaboration includes the following:

- When authorised by the professor, discussing the issues and underlying factors of a case with fellow students, and then each of the students writing up their submissions individually, from start to finish.
- **Referring to check figures and changing your answer**, prior to submission, to reflect a corrected approach. This is perfectly acceptable!

#### Student Code of Conduct

Everyone at Dalhousie is expected to treat others with dignity and respect. The Code of Student Conduct allows Dalhousie to take disciplinary action if students don't follow this community expectation. When

appropriate, violations of the code can be resolved in a reasonable and informal manner. If an informal resolution can't be reached, or would be inappropriate, procedures exist for formal dispute resolution. Read more: [https://www.dal.ca/campus\\_life/safety-respect/student-rights-and-responsibilities/student-life-policies/code-of-student-conduct.html](https://www.dal.ca/campus_life/safety-respect/student-rights-and-responsibilities/student-life-policies/code-of-student-conduct.html)

### **Diversity and Inclusion – Culture of Respect**

Every person at Dalhousie has a right to be respected and safe. We believe inclusiveness is fundamental to education. We stand for equality. Dalhousie is strengthened in our diversity. We are a respectful and inclusive community. We are committed to being a place where everyone feels welcome and supported, which is why our Strategic Direction prioritizes fostering a culture of diversity and inclusiveness (Strategic Priority 5.2).

Read more: <http://www.dal.ca/cultureofrespect.html>

### **University Policies, Statements, Guidelines**

This course is governed by the academic rules and regulations set forth in the University Calendar and the Senate. <https://academiccalendar.dal.ca/Catalog/ViewCatalog.aspx?pageid=viewcatalog>

### **Note the following links:**

- Important Dates in the Academic Year (including add/drop dates)  
[http://www.dal.ca/academics/important\\_dates.html](http://www.dal.ca/academics/important_dates.html)
- University Grading Practices: Statement of Principles and Procedures  
[https://www.dal.ca/dept/university\\_secretariat/policies/academic/grading-practices-policy.html](https://www.dal.ca/dept/university_secretariat/policies/academic/grading-practices-policy.html)