COMM 305 - Managerial Accounting, Section EC
Fall 2026

This syllabus is subject to change and any changes will be posted in the Announcements section of your eConcordia portal.

Disclaimer: In the event of extraordinary circumstances beyond the University's control, the content and/or evaluation scheme in this course is subject to change.

About the Course

***Instructor*: Dr Ibrahim Aly**	***Office location:*** MB 14-221
E-mail: ***ibrahim.aly@concordia.ca*** ***Tel: 514-8482424 EXT 4101***	***Office hours*: by appointment**

TA Contact Information: to view your assigned TA, it is available on the course website on Course Home tab, Contact Page.

Note: Please email your TA with any questions or concerns you have, or if you require further feedback. Also, allow for a 24-hour response time during the Meeting (Monday-Friday). Teaching Assistants check their messages once over the 48-hour weekend period and are not available on statutory or university holidays.

TERRITORIAL ACKNOWLEDGEMENT

We would like to begin by acknowledging that Concordia University is located on unceded Indigenous lands. The Kanien’kehá:ka Nation is recognized as the custodians of the lands and waters on which we gather today. Tiohtià:ke/Montréal is historically known as a gathering place for many First Nations. Today, it is home to a diverse population of Indigenous and other peoples. We respect the continued connections with the past, present and future in our ongoing relationships with Indigenous and other peoples within the Montreal community.

Short Course Description:

This course presents managerial accounting tools for business decision making. The course introduces concepts, tools and applications used in all areas of business. It examines fundamental cost accounting techniques and applications of these techniques, tools for business decision-making, and concepts for planning and control.

COMM 305 EC is offered on eConcordia Moodle (not to be confused with Concordia Moodle).

COURSE MATERIALS

Required Textbook:

Weygandt, Kimmel, Aly "Managerial Accounting tools for Business Decision-Making", Seventh Canadian Edition, John Wiley & Sons Canada, Ltd 2026.

OR

ACCESS CODE FOR WILEYPLUS

Weygandt, Kimmel, Aly "Managerial Accounting tools for Business Decision-Making", Seventh Canadian Edition, John Wiley & Sons Canada, Ltd 2026.

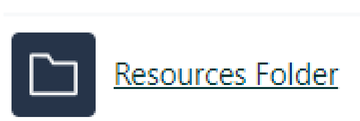
Fall 2026 New Generation WileyPLUS Code ID #: C83991 **Course Section ID: EC**

Important Note for Weekly Online Assignments on WileyPLUS:

- You need to have the access code for Wiley PLUS to complete the weekly online assignments
- The access code for Wiley PLUS is provided free with a new textbook purchase
- Alternative: Purchase Access Code Only from the Bookstore or https://www.wileyplus.com/

Additional required readings:

All additional required readings are posted on the eConcordia Moodle course home page, in the Resources Folder:



They include:

- IMA. Management Accountants Role in Sustainable Business Strategy: A Guide to reducing a Carbon Footprint.
- Section 8.1 of Parkinson, Draimin, Fayerman, & Tekathen "Accounting for Non-Financial Managers", Fifth Edition, Captus Press.
- Section 8.8 of Parkinson, Draimin, Fayerman, & Tekathen "Accounting for Non-Financial Managers", Fifth Edition, Captus Press.
- Section 10.6 of Parkinson, Draimin, Fayerman, & Tekathen "Accounting for Non-Financial Managers", Fifth Edition, Captus Press.

The Resources Folder on the main course page also includes:

- Materials for the in-class learning activities
- Resources for Excel and Power BI
- A select number of past exams with solutions
- Solutions to all recommended exercises, problems, and cases
- Sustainability Managerial Accounting Problem Set
- Standard power point slides for each chapter of the textbook, plus a summary of key points to remember
- Note that walkthrough problems for each chapter can be found on the WileyPlus Platform

Recommended Textbook:

Paul D. Fuller "Beginning Power BI for Business Users: Learning to Turn Data into Insights" John Wiley & Sons Canada, Ltd 2024.

Print: 9781394190294

E-text: 9781394190300

COURSE OVERVIEW:

This course presents managerial accounting tools for business decision making. The course introduces concepts, tools and applications used in all areas of business. It examines fundamental cost accounting techniques and applications of these techniques, tools for business decision-making, and concepts for planning and control.

This course has been designed to accommodate both accounting and non-accounting majors. Often referred to as "the language of business", knowledge of managerial accounting is of fundamental importance to anyone wishing to take on a management position. In this course, you will learn management techniques and analytical tools that will become an essential part of your business repertoire. The knowledge you gain will be useful in any business context, regardless of your area of specialization. Keep in mind that managerial accounting is not just for accountants.

The course has two modules:

- Decision-Making Module
- Strategy Execution Module

The two modules cover the following topics:

- The role of managerial accounting, management control and corporate governance
- Ethical aspects and contemporary issues in managerial accounting (e.g., data analytics, risk analysis)
- Managerial cost concepts and cost behaviour analysis

- Job-order cost accounting
- Process cost accounting
- Activity-based costing
- Decision-making: Cost volume profit
- Decision-making: Incremental analysis
- Decision-making: Sustainability managerial accounting
- Decision-making: Alternative inventory costing methods
- External Pricing and Transfer Pricing for Internal Sales
- Budgetary control and responsibility accounting
- Budgetary planning
- Standard costs and direct cost variance analysis
- Balance scorecards

Course Prerequisite:

- COMM 213 (Computing and Visualization for Business Analytics) **OR** COMM 215 (Business Statistics) **AND** COMM 217 (Financial Accounting) are pre-requisites for this course.

LEARNING OBJECTIVES:

Learning Objectives at the Program Level
Upon successful completion of this course, students will be able to:

- Apply evidence-based approach(es) to decision making.
- Explain the role of sustainability and social responsibility in business.
- Apply the basic ethical decision-making process to address an ethical dilemma.
- Use effective visualization of information.

Learning Objectives at the Business Domain (Accounting) Level:
Upon successful completion of this course, students will be able to use accounting data to support evidence-based decision making and to derive solutions for improvement:

- Produce reports and metrics for performance evaluation.
- Develop operational plans, budgets, and forecasts.
- Analyze and assess reports, operational plans, budgets and forecasts.
- Conduct a profitability analysis regarding strategic options to support evidence-based decision-making.
- Assess the organizational and individual performance to derive solutions for improvement.
- Explain basic concepts of management control and corporate governance.

RECOMMENDATIONS:

This course is DEMANDING and covers a lot of material. In order to succeed, we encourage you to do the following:

1. Read the textbook and review class notes;
2. Practice the recommended exercises, problems and cases in the textbook; (Continue doing additional problems until you feel comfortable with a topic)
3. Complete the weekly online assignments;
4. Attend one of the weekly tutorial sessions if you need help and guidance with your homework.

Failure to spend enough time on the above will result in difficulty during exams. Managerial accounting is a system. In order to understand how it works, there is only one safe method: PRACTICE, PRACTICE, AND PRACTICE.

COURSE LOGISTICS AND TECHNOLOGY REQUIREMENTS

Course Logistics:

The course is administered through **eConcordia Moodle (not Concordia Moodle)**. To access the eConcordia Moodle course website, students must login at https://www.econcordia.com/home/.

Important announcements will be posted throughout the duration of the semester on the course website on the Course Home tab. It is the student's responsibility to be aware of them. All other notes or announcements on the course website are integral to the course and students are responsible for all information made available in this manner.

Assignments:

The exercises and problems recommended in the schedule of course assignments represent the minimum level of work required to succeed in the course. Students should attempt all assignments and will benefit most from class discussion having prepared the assignments in advance. Students are encouraged to attempt additional problems in order to enhance their competence of a particular topic.

Course Technology

Laptop or Desktop:

You need a laptop or desktop to conduct the in-class learning activities as well as for the assessment activities.

Software Requirements:

- MS Excel or similar software
- MS Power BI

Both software is freely available with your Student Microsoft Office Package. For more information visit: https://www.concordia.ca/it/services/productivity-suite-students.html

For Mac users, please refer to the course Resources Folder for information on how to use Power BI for Mac users or borrow a laptop from the Concordia Library.

LEARNING & MEETING PLAN

Meeting	Meeting Information	Recommended exercises, problems & cases
1 – September 8	**Topics:** • Part A: Managerial Accounting (Lesson 1) • Part B: Managerial Cost Concepts and Cost Behaviour Analysis (Lesson 2) **Interactive Learning Activities:** • JMSBrew Annotated Video • Cost behaviour analysis with Excel (High-Low method and Regression Analysis) **Required Reading:** • Textbook chapter 1 • Textbook chapter 2 –including Appendix 2A **Recommended Videos:** • What is Managerial Accounting • Managerial Accounting Today	DO1-1, DO1-2, E1-3, 4, 5, 6, C1-13 E2-19, 27, 28, P2-46A, 59B, 60B, C2-64
2 – September 15	**Topics:** • Cost Accounting Systems: Job-order costing (Lesson 3, sections 3.1 – 3.5) **Interactive Learning Activity:** • DeliciousBakery: Designing a job-order costing system in Excel **Required Reading:** • Textbook chapter 3 **Recommended Video:** • Job-Order Costing	E3-25, 28, 29, P-32A, P-38A, 45B, C3-55
3 – September 22	**Topics:** • Cost Accounting Systems: Process costing – omit Appendix 4A (Lesson 3, sections 3.6 – 3.11) **Interactive Learning Activities:** • Preparing production cost reports under process costing in Excel	E4-22, 28, 29, P4-39A, P4-42A, P4-53B

	Required Reading: • Textbook chapter 4 **Recommended Video:** • Process Costing	
4 – September 29	**Topics:** • Activity-based costing (Lesson 4) **Interactive Learning Activity:** • ConsumeGood Cocolate: Designing and operating an ABC system **Required Reading:** • Textbook chapter 5 **Recommended Video:** • Activity-Based Costing	DO5-14, E5-21, E5-22, P5-35A, 45B, 51B, C5-54
5 – October 6	**Topics:** • Decision-Making: Cost-Volume-Profit (Lesson 5) **Interactive Learning Activity:** • Liquor Store Limited: Profitability analysis with Power BI **Required Reading:** • Textbook chapter 6 – including Appendix 6A **Recommended Video:** • Cost-Volume-Profit Calculations • Cost-Volume Profit	DO6-17, E6-23, 35, P6-43A, P6-46A, 49A, 51A
6 – October 20	**Topics:** • Incremental Analysis (Lesson 6) **Interactive Learning Activity:** • Liquor Store Limited: Analyzing a performance dashboard in Power BI **Required Reading:** • Textbook chapter 7 **Recommended Video:** • Incremental Analysis	DO7-15, 16, E7-30, P7-35A, 41A, 52B

7 – October 27	**Topics:** • Part A: Incremental analysis continued: Sustainability Managerial Accounting (Lesson 7) • Part B: Alternative Inventory Costing Methods (Lesson 7) **Interactive Learning Activity:** • ChampSite: Carbon Footprint decision-making case **Required Reading:** • IMA. Management Accountants Role in Sustainable Business Strategy [see Resource Folder on the course main page] • Textbook chapter 8 – including Appendix 8B but omitting Appendices 8A	Sustainability Managerial Accounting Problem Set [see Resources Folder on the course main page] DO8-12, 13, 15, E8, 22, 23, 25, P8-27A
Midterm Exam **Date: Sunday, November 1 (Term Meeting 7), 2p.m – 5 p.m.** **Exam Format: (In-person & on paper)** **Covered material: Meetings 1 to 5 and related required readings**		
8 – November 3	**Topics:** • Part A: Pricing – External and Internal (Lesson 8) **Interactive Learning Activity:** • Transfer pricing negotiation game (Part 1) **Required Reading:** • Textbook chapter 9 **Recommended Video:** • Pricing	DO9-15, E19, 21, 27, 35A, 37A, 65B
Data Analytics Assignment 1 **Due Date: Sunday, November 8 (Term Meeting 8), 11 p.m.** **Submission: eConcordia Moodle course website on Assessments tab**		
9 – November 10	**Topics:** • From Strategy to Balanced Scorecard to Responsibility Accounting to Budgets (Lesson 9) **Interactive Learning Activity:** • Transfer pricing negotiation game (Part 2) **Required Reading:** • Section 8.1 of Parkinson et al. [see Resource Folder on the course main page] • Pages 12-24 to 12-26, textbook chapter 12 • Section 10.6 of Parkinson et al. [see Resource Folder on the course main page]	DO11-16, E11-31, 33, 34, P11-50A, C11-66

	• Pages 11-14 to 11-31, textbook chapter 11 – including Appendix 11A **Recommended Video:** • Budgetary Control and Responsibility • Balanced Scorecard	
10 – November 17	**Topics:** • Budgetary Planning: The Master Budget (Lesson 10) **Interactive Learning Activity:** • MyToys: Preparing a master budget in Excel **Required Reading:** • Textbook chapter 10 • Section 8.8 of Parkinson et al. [see Resource Folder on the course main page] **Recommended Video:** • Budgetary Planning	DO10-12, E10-25, 27, 29, P10-43A, 45A, 49B
Data Analytics Assignment 2 **Due Date: Sunday, November 22 (Term Meeting 10), 11 p.m.** **Submission: eConcordia Moodle course website on Assessments tab**		
11 – November 24	**Topics:** • Part A: Importance of Flexible Budgets for Variance Analysis (Lesson 11) • Part B: Direct Cost Variance Analysis **Interactive Learning Activities:** • MmhPizza: Variance analysis and visualization in Excel **Required Reading:** • Pages 11-1 to 11-14 of textbook chapter 11 • Pages 12-1 to 12-24 of textbook chapter 12 – omit Appendix 12A **Recommended Video:** • Standard Costs	E11-20 DO12-14a, E12-25, 31, P12-40A (a-e), DM12-1
12 – December 1	**Topics:** • Business Simulation: Strategy Execution and Decision-Making (Lesson 12) **Interactive Learning Activity:**	

	• Brewery305: Strategy Execution and Decision-Making Simulation	

Assessments

The final grade for the course will be based on the following components:

Assessment Activity	**Grade Value**
10 Online Assignments (Two attempts for each assignment question, each assignment has a passing grade at 60%-threshold) (see Note 1)	10%
Data Analytics Assignment 1 (see Note 2)	5%
Data Analytics Assignment 2 (see Note 3)	5%
Midterm Exam (Sunday. November 1 at 2 – 5 PM (see Note 4)	30%
Final Exam	50%
Total	**100%**

Setting and Communicating Course Policy:

Use of GenAI

The use of generative artificial intelligence (GenAI) tools and apps is strictly prohibited in all course assignments unless explicitly stated otherwise by the instructor in this course. The knowing use of generative artificial intelligence (GenAI) tools, including ChatGPT and other AI writing and coding assistants, for the completion of, or to support the completion of, an examination, term test, assignment, or any other form of academic assessment, may be considered as academic misconduct in this course.

Use of Concordia email

Your Concordia email is the official channel for all university communications, as required by the university's Policy on Concordia email accounts for students and employees. Please use your Concordia email for all communication related to this course and check it regularly so you don't miss important information. Learn more about how to access your Concordia email here.

Details on Evaluation:

Note 1: 10 Online Assignments

Each student should register at NEW GENERATION WILEYPLUS site (https://education.wiley.com/ngonboard/index.html#/Login) as stated above to perform the weekly online assignments. You will have ten assignments. Each assignment will be graded as pass or fail with two ATTEMPTS for each question. To obtain a passing grade for any assignment, you need to achieve a minimum of 60% of the TOTAL marks for an assignment. To know your overall result for the online assignments, you count the # of passes and multiply this by 10. For example, if you have 9 passes out of 10 assignments your mark will be 9 passes x 10 = 90 marks out of 100 marks (i.e., 90%).

After the due date, you will be able to review the assignment only with no grade. The correct answer as well as the solution approach will become visible after the due date.

Assignment ZERO is an introduction to WileyPLUS. It has no due date and WILL NOT COUNT FOR A GRADE.

Due Dates for Online Assignments:

Number	Content Covered	Due Date
1	Meeting 1 and related required readings	Sunday, September 27 (Term Meeting 3),11 p.m.
2	Meeting 2 and related required readings	Sunday, September 27 (Term Meeting 3),11 p.m.
3	Meeting 3 and related required readings	Sunday, September 27 (Term Meeting 3), 11 p.m.
4	Meeting 4 and related required readings	Sunday, October 4 (Term Meeting 4), 11 p.m.
5	Meeting 5 and related required readings	Sunday, October 18 (Term Meeting 5), 11 p.m.
6	Meeting 6 and related required readings	Sunday, October 25 (Term Meeting 6), 11 p.m.
7	Meeting 7 and related required readings	Sunday, November 8 (Term Meeting 8), 11 p.m.
8	Meeting 8 and related required readings	Sunday, November 15 (Term Meeting 9), 11 p.m.
9	Meeting 9 and related required readings	Sunday, November 22 (Term Meeting 10), 11 p.m.
10	Meeting 11 and related required readings	Sunday, November 29 (Term Meeting 11), 11 p.m.

Note 2: Data Analytics Assignment 1

The task of Data Analytics Assignment 1 is to analyze the data set in Power BI, prepare visual charts and answer the quiz questions on the data set. The data set and the detailed instructions for this assignment will be available as of the open date.

This assignment will be open on the course Assessments page from October 19, 8 a.m. to November 8 (Term Meeting 9), 11 p.m.

Note 3: Data Analytics Assignment 2

The task of Data Analytics Assignment 2 is to prepare a master budget in Excel and answer the quiz questions on the master budget. Detailed instructions for this assignment will be available as of the open date.

This assignment will be open on the course Assessments page from November 9, 8 a.m. to November 22 (Term Meeting 11), 11 p.m.

Note 4: Midterm Exam

The Midterm Exam will concentrate on material covered in meetings 1 to 5 and the required textbook readings of chapters 1 to 6. You will write the midterm exam on campus **in-person & on paper.**

Please refer to the detailed midterm information document on the course website Assessments page.

Midterm Exam Date: Sunday, November 1, at 2p.m – 5 p.m.

The university regulations governing the writing of alternate examinations will be adhered to. Refer to Undergraduate Calendar Sections 16.3.7 and 16.3.9. There will be no make-up for missing the midterm exam. However, if you have a valid reason for missing the midterm exam, your grade for it shall be determined based on the final examination.

Note 5: Final Exam

The Final Exam will be comprehensive and will include all topics covered in the course. You will write the final exam on campus **in-person & on paper**.

The date of the final exam is to be determined by the University's Examinations Office. The university regulations governing the writing of alternate examinations will be adhered to. Refer to Undergraduate Calendar Sections 16.3.7 and 16.3.9.

Numerical Scores and Letter Grades

At the end of this course, the instructor will produce an overall score for the student's performance on the various components of this course and then convert that score to a letter grade. The score will not be rounded up. The following list provides the numerical equivalent of the letter grades that will be reported at the end of the term:

A+	**90% – 100%**	**B+**	**77 – 79.99%**	**C+**	**67 – 69.99%**	**D+**	**57 – 59.99%**
A	**85 – 89.99%**	**B**	**73 – 76.99%**	**C**	**63 – 66.99%**	**D**	**53 – 56.99%**
A-	**80 – 84.99%**	**B-**	**70 – 72.99%**	**C-**	**60 – 62.99%**	**D-**	**50 – 52.99%**
						FNS	**< 50%**

Please refer to section 16.3 of the Undergraduate Calendar for more information about the grading system, examinations, and performance requirements. (http://registrar.concordia.ca/calendar/16/16.html#16.3)

Assessment of Learning Objectives

The learning objectives are assessed through Meeting assignments, data analytics assignments, midterm exam, and final examination. The table below refers to the assessment of Learning Objectives related to Business Domain (Accounting) Level.

Learning Activity / Course Objective	Midterm and Final Exam	Data Analytics Assignments	Meeting Online Assignments
Produce reports and metrics for performance evaluation	Application-based exam questions	Data Analytics Assignment 1	Application-based questions
Develop operational plans, budgets, and forecasts	Application-based exam questions	Data Analytics Assignment 2	Application-based questions
Analyze and assess reports, operational plans, budgets and forecasts	Application-based exam questions	Data Analytics Assignment 2	Conceptual multiple-choice questions
Conduct a profitability analysis regarding strategic options to support evidence-based decision-making	Application-based exam questions	Data Analytics Assignment 1	Application-based questions
Assess the organizational and individual performance to derive solutions for improvement	Application-based exam questions	Data Analytics Assignment 1	Application-based questions
Explain basic concepts of management control and corporate governance	Multiple-choice and conceptual exam questions	Not applicable	Conceptual multiple-choice questions

COURSE TUTORIAL SESSIONS

Course tutorial sessions will be available for all sections of COMM 305. A detailed schedule will be posted in the course Announcements section at the beginning of the term.

Private tutoring companies:

Please note that private tutoring companies, some of whom aggressively promote their services on and off campus, are not authorized by Concordia University to distribute flyers on University premises and may not use Concordia University facilities to promote or provide their services.

Concordia University and its academic departments do not have any affiliation with these companies even though names such as JMSB, Concordia, or references to specific departments often appear in a visible way on some flyers.

Important Information

Student Services

Concordia University offers many on-campus support services that are available to students free of charge. The web link http://www.concordia.ca/students/help4u.html is a useful facility that guides students to a specific support service that can provide appropriate assistance.

The following student services are available (in alphabetical order):

1. Academic Integrity: http://www.concordia.ca/students/academic-integrity.html
2. Access Centre for Students with Disabilities: http://www.concordia.ca/students/accessibility.html
3. Career Management Services https://www.concordia.ca/jmsb/career.html
4. Concordia Library Citation and Style Guides: https://library.concordia.ca/help/citing/index.php
5. Counselling and Psychological Services: http://www.concordia.ca/students/counselling.html
6. CSU Advocacy Centre: https://www.csu.qc.ca/services/advocacy-centre/
7. Dean of Students Office: http://www.concordia.ca/offices/dean-students.html
8. Financial Aid and Awards: http://www.concordia.ca/offices/faao.html
9. Health Services: http://www.concordia.ca/students/health.html
10. HOJO (Off Campus Housing and Job Bank): https://www.csu.qc.ca/services/housing-and-job-bank-hojo/
11. International Students Office: http://www.concordia.ca/students/international.html
12. Multi-faith and Spirituality Centre: http://www.concordia.ca/students/spirituality.html
13. Student Hub: http://www.concordia.ca/students.html
14. Student Success Centre: http://www.concordia.ca/students/success.html
    a. COMM 305 support available at Student Success Centre:
        i. Peer Tutoring: Need help with the COMM 305 content? Book a free, one-on-one appointment with a trained peer tutor, available both in-person and online.
        ii. Study Strategy Video: Access a video tailored to improving your study strategies specific to problem-solving courses. Learn effective techniques to tackle complex problems efficiently.
        iii. Exam Strategies Video: Watch a video about the techniques on how to prepare and succeed in problem-solving exams.
        iv. Additional Support: Still have questions or need further assistance? Book an appointment with a Learning Specialist at the Student Success Centre for personalized guidance and support.
15. Undergraduate Calendar: https://www.concordia.ca/academics/undergraduate/calendar.html

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Academic Integrity and the Academic Code of Conduct

The Code of Conduct (Academic) at Concordia University states that “the integrity of University academic life and of the degrees, diplomas and certificates the University confers is dependent upon the honesty and soundness of the instructor-student learning relationship and, in particular, that of the evaluation process. As such, all students are expected to be honest in all of their academic endeavours and relationships with the University,” (Academic Code of Conduct, art. 1).

All students enrolled at Concordia are expected to familiarize themselves with the contents of this Code. You are strongly encouraged to read the pertinent section in the Concordia Graduate Calendar Graduate Calendar available only at http://graduatestudies.concordia.ca/publications/graduatecalendar/current/ and visit the following web address: http://www.concordia.ca/students/academic-integrity.html , both of which provide useful information about proper academic conduct.

The most common offense under the Academic Code of Conduct is plagiarism, which the Code de-fines as “the presentation of the work of another person as one’s own or without proper acknowledgment.” This could be material copied word for word from books, journals, internet sites, professor’s course notes, etc. It could be material that is paraphrased but closely resembles the original source. It could be the work of a fellow student, for example, an answer on a quiz, data in or a lab report, a paper or assignment completed by another student. It might be a paper purchased through one of the many available sources. Plagiarism does not refer to words alone - it can also re-fer to copying images, graphs, tables, and ideas. “Presentation” is not limited to written work. It also includes oral presentations, computer assignments, and artistic works. Finally, if you translate the work of another person into French or English and do not cite the source, this is also plagiarism.

In simple words: **Do not copy, paraphrase or translate anything from anywhere without saying where you obtained it!** (Source: http://provost.concordia.ca/academicintegrity/plagiarism/)

DISCLAIMER

Intellectual Property:

Content belonging to instructors shared in online, hybrid, or in-person courses, including, but not limited to, slides, online lectures, course notes, and video recordings of classes remain the intellectual property of the faculty member. It may not be distributed, published or broadcast, in whole or in part, without the express permission of the faculty member. Students are also forbidden to use their own means of recording any elements of an online class or lecture without express permission of the instructor. Any unauthorized sharing of course content may constitute a breach of the Academic Code of Conduct and/or the Code of Rights and Responsibilities. As specified in the Policy on Intellectual Property, the University does not claim any ownership of or interest in any student IP. All university members retain copyright over their work.

Behaviour:

All individuals participating in courses are expected to be professional and constructive throughout the course, including in their communications.

Concordia students are subject to the Code of Rights and Responsibilities which applies both when students are physically and virtually engaged in any University activity, including classes, seminars, meetings, etc. Students engaged in University activities must respect this Code when engaging with any members of the Concordia community, including faculty, staff, and students, whether such interactions are verbal or in writing, face to face or online/virtual. Failing to comply with the Code may result in charges and sanctions, as outlined in the Code.

Extraordinary Circumstances:

In the event of extraordinary circumstances and pursuant to the Academic Regulations the University may modify the delivery, content, structure, forum, location and/or evaluation scheme. In the event of such extraordinary circumstances, students will be informed of the changes.

Use of Urkund:

In order to uphold the University's high academic integrity standards, a text matching software, Urkund, may be used in some of the graded work to detect any potential plagiarism. Please review Urkund's privacy policy (https://www.urkund.com/about-us/privacy-policy/).

Use of Zoom (if applicable):

If applicable, Zoom will be used in this course to facilitate learning at a distance. It may be used to record lectures and/or other activities in this course. If you wish to ensure that your image is not recorded, speak to your instructor as soon as possible. Also, please note that you may not share recordings of your classes and that the instructor will only share class recordings for the purpose of course delivery and development. Any other sharing may be in violation of the law and applicable University policies and may be subject to penalties.

FINAL DISCLAIMER

The instructor reserves the right to change or update this outline, and any other course related materials, as required. The student will be informed in a timely manner through Moodle and/or announcements during class.

We look forward to working with each of you. If we may help you at anytime, please let us know.

COMM 305 - Managerial Accounting
Agenda, Fall 2026

All deadlines indicated are on the due date listed by 11:59 p.m. unless otherwise indicated.

Week 1: September 7 – September 13	
September 7	**Labour Day, university closed**
September 8	**Classes begin**
	Review the Course Outline and Agenda
	Purchase textbook
	Navigate the Course Website
	Lesson 1: Managerial Accounting and Data Analytics
	Lesson 2: Managerial Cost Concepts and Cost Behaviour Analysis
	Do it Exercise 1 (1 & 2), Recommended Exercise 1 (3, 5, & 6) and Case 1 (11)
	Recommended Exercise 2 (19, 27 & 28), Problem 2 (46A, 59B & 60B) and Case 2 (64)
Week 2: September 14 – September 20	
	Lesson 3: Job-Order & Process Costing Accounting (sections 3.1 – 3.5)
	Recommended Exercise 3 (25 & 28), Problem 3 (38A & 45B) and Case 3 (52)
Week 3: September 21 – September 27	
	Lesson 3: Process Costing (sections 3.6 – 3.11)
	Recommended Exercise 4 (22 & 28) and Problem 4 (41A & 49B)
September 21	**Deadline to add Fall term courses**
September 21	**Deadline for withdrawal with tuition refund (DNE) from fall-term courses**
September 27	**ASSIGNMENT LESSONS 1, 2, AND 3 DUE AT 11:00 PM**
Week 4: September 28 – October 4	
	Lesson 4: Activity-Based Costing
	Do it Exercise 5 (14), Recommended Exercise 5 (21), Problem 5 (37A, 45B & 51B) and Case 5 (52)
October 4	**ASSIGNMENT LESSON 4 DUE AT 11:00 PM**
Week 5: October 5 – October 11	
	Lesson 5: Decision-Making: Cost-Volume-Profit
	Do it Exercise 6 (16), Recommended Exercise 6 (23 & 35) and Problem 6 (46A, 49A & 51A)

October 10	**Reading week begins**
	Mid-Term Break: October 12 – October 18
October 12	**Thanksgiving Day, university closed**
October 16	**Reading week ends**
October 18	**ASSIGNMENT LESSON 5 DUE AT 11:00 PM**
	Week 6: October 19 – October 25
	Lesson 6: Incremental Analysis
	Do it Exercise 7 (15), Recommended Exercise 7 (30) and Problem 7 (34A, 36A, 39A & 54B)
October 19	**Data Analytics Assignment 1 opens at 8:00 AM**
October 23	**Last day to submit required documentation to register with the Access Centre for Students with Disabilities and request exam accomodations for Fall 2026 final examination period**
October 25	**ASSIGNMENT LESSON 6 DUE AT 11:00 PM**
	Week 7: October 26 – November 1
	Lesson 7: Incremental Analysis Continued: Sustainability Managerial Accounting & Alternative Inventory Costing Methods
	Sustainability Managerial Accounting Problem Set (see Resources Folder on the course main page) Do it Exercise 8 (12 & 13), Problem 8 (29A)
DATE	**Data Analytics Assignment 1 opens at 8:00 AM**
November 1	**Midterm Exam, 2 – 5 p.m.**
	Week 8: November 2 – November 8
	Lesson 8: Pricing: External and Internal
	Do it Exercise 9 (15), Recommended Exercise 9 (18, 30) and Problem 9 (39A, 54B, 60B, & 64B)
November 8	**Data Analytics Assignment 1 Due at 11:00 PM**
November 8	**ASSIGNMENT LESSON 7 DUE AT 11:00 PM**
	Week 9: November 9 – November 15
	Lesson 9: From Strategy to Balanced Scorecard to Responsibility Accounting to Budgets
	Do it Exercise 11 (16), Recommended Exercise 11 (31, 33, 34 & 35), Problem 11 (48A) and Case 11 (62)
November 9	**Data Analytics Assignment 2 opens at 8:00 AM**
November 15	**ASSIGNMENT LESSON 8 DUE AT 11:00 PM**

Week 10: November 16 – November 22	
	Lesson 10: Budgetary Planning: The Master Budget
	Do it Exercise 10 (12). Recommended Exercise 10 (25, 27 & 29) and Problem 10 (43A, 44A & 49B)
November 16	**Deadline for academic withdrawal (DISC) from fall-term courses**
November 22	**Data Analytics Assignment 2 Due at 11:00 PM**
November 22	**ASSIGNMENT LESSON 9 DUE AT 11:00 PM**
Week 11: November 23 – November 29	
	Lesson 11: Importance of Flexible Budgets for Variance Analysis, Direct Cost Variance Analysis
	Do it Exercise 12 (14a), Recommended Exercise 11 (20), 12 (25, 31), Problem 12 (40A a-e), Case 12 (67), Decision-Making 12 (1)
November 29	**ASSIGNMENT LESSON 11 DUE AT 11:00 PM**
Week 12: November 30 – December 7	
	Review of material in preparation for the final exam
November 30	**Last day for instructor-scheduled tests or examinations**
December 7	**Last day of classes, Fall term**
Examinations Period: December 8 – December 22	
	Final Exam date and time is posted on your Student Hub