

Commerce 4AA3 & BUSADMIN A721
Managerial Accounting II
Winter 2026 Course Outline

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

INSTRUCTOR AND CONTACT INFORMATION

A.S. Merali

merali@mcmaster.ca

Office: DSB 318

Office Hours in DSB 318: Wednesday 10am – 11am

Zoom link for other meetings outside office hours: <https://mcmaster.zoom.us/my/merali>

Teaching Assistant

Karim Karim karimk7@mcmaster.ca

Mohammad AlDebbbeh aldebbem@mcmaster.ca

Course Website

<http://avenue.mcmaster.ca>

COURSE ELEMENTS

Credit Value:	3	Leadership:	Yes	IT skills:	Yes	Global view:	Yes
A2L:	Yes	Ethics:	Yes	Numeracy:	Yes	Written skills:	Yes
Participation:	Yes	Innovation:	No	Groupwork:	Yes	Oral skills:	Yes
Evidence-based:	Yes	Experiential:	Yes	Final Exam:	Yes	Guest speaker(s):	No

COURSE INFORMATION

Lectures: 3 hours per week in person. Punctuality is the sign of a true professional and shows self-discipline and respect for others.

Tutorials: none

Course Delivery Mode: In-person

Course Description: A consideration of advanced topics in management planning and control including cost behaviour determination, production planning, innovation in costing, cost allocations, variance analysis and performance evaluation for responsibility centres.

Class Information (please check Mosaic for latest classroom location)

4AA3 C01: Thursday 11:30am – 2:20pm in KTH B124

4AA3 C02: Friday 11:30am – 2:20pm in PGCLL M12

IMPORTANT LINKS

MS Office Suite

<https://portal.office.com/> or <https://office365.mcmaster.ca/>

All McMaster students have free access to Office 365 (including Power BI) on up to 5 devices. Login with your MacID and password to get access to Office 365.

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.

Top Hat can only be joined via the link on Avenue. There is no cost to use this platform. **It is a breach of academic integrity to do the Top Hat from outside the classroom or to receive answers from another section. You are required to be physically present in the classroom to attempt Top Hat.**

Course Website

<http://avenue.mcmaster.ca>

[McMaster University Library](#)

[Student Accessibility Services - Accommodations](#)

Zoom link for instructor meeting: <https://mcmaster.zoom.us/my/merali>

COURSE LEARNING OUTCOMES

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

- Understand the application of balanced scorecard as a strategic management and performance management system.
- Apply the principle of responsibility accounting to planning and control, with a focus on how organizational strategy affects the design of management control system.
- Apply management accounting concepts to the design of specific components of the management control system, including organizational structure, performance management system, and compensation contracts.
- Use analytical tools, such as activity-based costing, customer profitability analysis, variance analysis, etc., in assessing the performance of an organization with respect to its strategy.
- Students will attend class, collaborate with peers to solve management accounting problems, and present solutions to the professor, demonstrating both analytical and communication skills.

COURSE LEARNING GOALS

- The objective of this course is to develop the students' analytical abilities to deal with problems relating to financial situations within a variety of organizations. This course deals with the role of accounting in an organization's planning and control system, which includes costing, cost allocation, variance analysis, responsibility accounting, performance evaluation, and incentive compensation. The way in which management accounting information affects the strategic and operational decisions within the organization will also be discussed.
- The course looks at organizational theory and the ways in which transfer pricing, divisional performance evaluation and incentive compensation systems are integrated into the strategic planning and management control systems. It also includes topics on activity-based costing and management in greater detail. It introduces such topics as strategic profitability analysis, as well as the management of quality, constraints and time. Management control of not-for-profits will also be introduced as time permits.
- The course considers these topics using readings, problems and cases to provide students with an in-depth appreciation of the field. Throughout the course, the objective is to develop the ability to apply knowledge of accounting and analytical methods to solve problems in the areas of planning and control and the way in which they contribute to developing and implementing strategy in organizations.

COURSE MATERIALS AND TEXTS

The textbook is optional. You do not need to buy it. Used copies are fine.

Optional/Recommended:

Datar, S.M., M.V. Rajan, and L. Beaubien. Horngren's Cost Accounting: A Managerial Emphasis, Tenth 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. \$74.95

Optional Text purchase link: <https://campusstore.mcmaster.ca/Course/campus>

Click on View my Booklist and login with Mac ID and Password.

CLASS FORMAT

This is an in-person 3-hour course. The three hours will consist of lecturing, problem solving, and in-class Top Hat questions. **It is a breach of academic integrity to do the Top Hat from outside the classroom or to receive answers from another section. You are required to be physically present in the classroom to attempt Top Hat.** There will be a short break part way through at a convenient time based on what we are working on.

COURSE EVALUATION

GRADE COMPONENT	WEIGHT	DESCRIPTION
Class Participation (I)	20%	Participation through Top Hat and verbally. It is a breach of academic integrity to do the Top Hat from outside the classroom or to receive answers from another section. You are required to be physically present in the classroom to attempt Top Hat.
Business Analytics Project (G)	15%	Completed in groups
Midterm Exam (I)	25%	Date and time on Avenue 2 Learn
Online Quizzes (I)	10%	Best 2 of 3, 5% each. It is a breach of academic integrity to do the quizzes with a tutor or tutoring service or other students. The quizzes must be done individually by the student.
Final Exam (I)	30%	Scheduled by Registrar. Check Mosaic for info.

It is a requirement that you attempt an academic integrity quiz to continue in this course.

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 for MBA Courses (BUSADMIN A721 only)

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

COURSE DELIVERABLES

Class Participation - 20%

Participation marks will be assigned during the lectures. Students will be asked questions in person during the lectures and will respond using the Top Hat platform or verbally. There is no cost to students for using the Top Hat platform. Marks will be assigned based on both participation and accuracy of responses. Students must be present in person for the entire class time. **All questions must be answered throughout the class to be eligible for credit.** Half the marks will count for participating on the question and the other half for getting the answer to the question correct. Students must be **physically present** for the entire class time to attempt Top Hat. **It is a breach of academic integrity to do the Top Hat from outside the classroom or to receive answers from another section. You are required to be physically present in the classroom to attempt Top Hat.**

Business Analytics Report (using Power BI) - 15%

Students should work on the report in groups. Details on the business analytics report will be posted on Avenue. The deadline for the report is included in the course schedule below.

Midterm Exam - 25%

The in-person midterm exam will be marked individually and will be for 2½ hours. The exams will cover material from the textbook, readings, lectures, online material, tutorials, online assignments, Top Hat questions, and class discussion. **Students will be required to bring their laptops to write the midterm exam in person.** The format of the exam is 20 multiple choice questions and 20 fill in the blank numerical or arithmetic problems.

Since the midterm weight is more than 24%, students cannot self-MSAF the midterm and will have to apply for the MSAF from their faculty office if they cannot write the midterm on the scheduled time or if they miss the midterm.

Students are allowed to bring in a double-sided letter size crib sheet to the midterm exam. The crib sheet must be on letter size 8 ½ x 11-inch paper, and it must be handwritten. It is not allowed to handwrite the crib sheet on a tablet and then print it.

The exam will cover **all material taught prior to the midterm date.**

The final exam will be non-cumulative for those who write the midterm and cumulative for those who miss the midterm. Missing the midterm is possible through a faculty approved MSAF only, else a zero will be assigned to the midterm weight.

One Crib sheet is permitted for the midterm exam:

- Students may bring with them a letter size (8.5 x 11 inches) sheet with their notes **written** on both sides. There are no restrictions on the content on the crib sheet. Highlights and colored pen are permitted on the sheet. Students may not add any additional paper to the crib sheet, such as flaps or stick-it notes. We do not permit the notes to be written on an iPad or smart device and then printed. **Printing of any sort is not allowed. It must be directly handwritten on the paper by the student.** Student name and student number must be clearly visible at the top right corner of the crib sheet. Students must turn in their crib sheet along with any scrap papers before they leave the room.

Online Quizzes - best 2 of 3 x 5% each

These Online Quizzes are set up on **Avenue**. Students must complete and submit the quizzes online through Avenue. Late submission will not be accepted for marking. There will be three online quizzes. The objective of these quizzes is to ensure that students have completed the assigned readings and attempted self-study problems. Students will be given **one attempt** of a **120-minute session** within the assigned **two-day window** to complete each of these quizzes. The Policy of Missed Midterm Examinations/Tests will govern absence from the quizzes assigned.

Tentative dates for completing these Online Quizzes are listed in the course schedule below.

If you attempt all three quizzes, then the two best quizzes will make up 10%.

If you MSAF one quiz, then the remaining two quizzes will make up 10%.

If you MSAF two quizzes, then the remaining one quiz will make up 5% and the remaining 5% weight will go to the final exam.

If you MSAF all three quizzes, then the 10% weight will go to the final exam.

Final Exam - 30%

There will be one **non-cumulative** final examination for those who wrote the midterm and one **cumulative** final exam for those who missed the midterm. The exam will be 2 ½ hours, worth 30% of your final grade and will be marked individually. The exam will cover material from the textbook, readings, lectures, online material, tutorials, online assignments, Top Hat, and class discussion. The format of the exam is 20 multiple choice questions and 20 fill in the blank numerical or arithmetic problems.

If a student receives approval for a “faculty approved MSAF” accommodation to miss the midterm (see below “Requesting Relief for Missed Academic Work”), the final exam weight will include the weight of the missed midterm exam.

Crib sheet rules for the final exam can be found on A2L on a folder labelled **Final Exam Info**.

NOTE: The use of a McMaster standard calculator (Casio FX-991MS or MS Plus) is allowed during examinations in this course. [See McMaster calculator policy](#).

COMMUNICATION AND FEEDBACK COMMERCE 4AA3

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.

All students must receive feedback regarding their progress prior to the final date by which a student may cancel the course without failure by default.

- For Level 1 and Level 2 courses, this feedback must equal a minimum of 20% of the final grade.
- For Level 3 courses and above, this feedback must equal a minimum of 10% of the final grade.

Instructors may solicit feedback via an informal course review with students by Week #4 to allow time for modifications in curriculum delivery.

Students who have concerns about the course content, evaluation methods, or delivery should first reach out to the course instructor. If your concern remains unresolved after speaking with the instructor, you may then reach out to the relevant Area Chair for further consideration.

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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.degrote.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.

REQUESTING RELIEF FOR MISSED ACADEMIC WORK COMMERCE 4AA3

In the event of an absence for medical or other reasons, students should review and follow the Academic Regulation in the Undergraduate Calendar [“Requests for Relief for Missed Academic Term Work”](#) and the link below*:

<http://ug.degroote.mcmaster.ca/forms-and-resources/missed-course-work-policy/>

* Non-Commerce students must follow the Missed Course Work protocols outlined by their home faculty and Program Office.

MISSED ACADEMIC WORK BUSADMIN A721

Missed Mid-Term Examinations / Tests / Class Participation

Please do not use the online [McMaster Student Absence Form \(MSAF\)](#) as this is for Undergraduate students only. The MBA program will not accept an MSAF.

When students miss regularly scheduled term work which contributes 10% or more to the final grade, for legitimate reasons as determined by the Student Experience – Academic Office (SEAO (Student Experience Academic Office)), the activity necessary to compensate for the missed work will be determined by the course instructor. The compensatory activities assigned will vary with the nature of the course and the missed requirement. They include, but are not restricted to, an alternative assignment, a rescheduled midterm exam, or re-weighting the marks for the missed component to other mark components. Documentation explaining such missed work must be provided to the SEAO (Student Experience Academic Office) within five (5) working days of the scheduled date for completion of the work.

Acceptable reasons for missed work, along with the [Petition for Missed Term Work](#) and the [MBA Student McMaster University Student Health Certificate](#), can be found on the DeGroote MBA Student website (mbastudent.degroote.mcmaster.ca). Please direct any questions about acceptable documentation to the MBA Academic Advisors (askmba@mcmaster.ca).

University policy states that a student may submit a maximum of three (3) [Petition for Missed Term Work](#) per academic year, after which the student must meet with the Director of the program.

If term work is missed without an approved reason, students will receive a grade of zero (0) for that component.

Missed Final Examinations

Students must be available for the duration of the posted exam period regardless of their personal exam schedule. This is to ensure student availability throughout the entire exam period in the event that an exam must be rescheduled due to unforeseen circumstances (university closure, power outage, storm policy, etc.). A student who misses a final examination without valid reason will receive a mark of 0 on the examination.

Students who have missed a final exam for a valid reason can apply to the SEAO (Student Experience Academic Office) to write a deferred examination by submitting an [Application for Deferring a Final Exam](#) with supporting documentation. The application must be made within five days of the scheduled exam.

The [Application for Deferring a Final Exam](#) and the [MBA Student McMaster University Student Health Certificate](#) can be found on the DeGroote MBA Current Student website (mbastudent.degrotee.mcmaster.ca)

Deferred examination privileges, if granted, are normally satisfied during the examination period at the end of the following semester. In select cases, the deferred examination may be written at a time facilitated by the SEAO (Student Experience Academic Office) (Student Experience Academic Office) and agreed to by the course instructor.

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

COURSE MODIFICATION

From time to time there may be a need to remove/add topics or to change the schedule or the delivery format. If these are necessary, you will be given as much advance notice as possible.

GENERATIVE AI

USE STRICTLY PROHIBITED – No exceptions. Not even for email to professor or TA's.

Students are not permitted to use generative AI in this course. In alignment with [McMaster academic integrity policy](#), it “shall be an offence knowingly to … submit academic work for assessment that was purchased or acquired from another source”. This includes work created by generative AI tools. Also stated in the policy is the following, “Contract Cheating is the act of “outsourcing of student work to third parties” (Lancaster & Clarke, 2016, p. 639) with or without payment.” Using Generative AI tools is a form of contract cheating. Charges of academic dishonesty will be brought forward to the Office of Academic Integrity.

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. Avenue to Learn, 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.

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. **It is your responsibility to understand what constitutes academic dishonesty.**

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. For information on the various types of academic dishonesty please refer to the [Academic Integrity Policy](#).

The following illustrates only three forms of academic dishonesty:

- plagiarism, e.g. the submission of work that is not one’s own or for which other credit has been obtained.
- improper collaboration in group work.
- copying or using unauthorized aids in tests and examinations.

Students are responsible for being aware of and demonstrating behaviour that is honest and ethical in their academic work. Such behaviour includes:

- following the expectations articulated by instructors for referencing sources of information and for group work;
- asking for clarification of expectations as necessary;
- identifying testing situations that may allow copying;
- preventing their work from being used by others (e.g., protecting access to computer files); and
- adhering to the principles of academic integrity when conducting and reporting research.

Doing Top Hat from outside the classroom for any reason, is a breach of academic integrity.

COURSES WITH AN ON-LINE ELEMENT

Some courses may use on-line elements (e.g. e-mail, Avenue to Learn, Top Hat, Pearson MyAccountingLab, LearnLink, web pages, capa, Lockdown Respondus, 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, usernames 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.

ONLINE 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.

ACADEMIC ACCOMMODATION OF STUDENTS WITH DISABILITIES COMMERCE 4AA3

Students with disabilities who require academic accommodation must contact [Student Accessibility Services](#) (SAS) at 905-525-9140 ext. 28652 or sas@mcmaster.ca to make arrangements with a Program Coordinator. For further information, consult McMaster University’s [Academic Accommodation of Students with Disabilities](#) policy.

ACADEMIC ACCOMMODATION FOR STUDENTS WITH DISABILITIES BUSADMIN A721

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>

Use of Test Accommodations at McMaster University Burlington Campus Ron Joyce Centre

Whereas Student Accessibility Services (SAS), on Main Campus, determines all MBA student accommodations, the MBA Faculty Office manages the coordination of accommodations for tests, midterms, and exams at the Ron Joyce Centre in Burlington.

Process for Students

- Students must activate their accommodation(s) (e.g., extra-time, memory aid, etc.) for each upcoming test, midterm, or exam, at least two weeks in advance. Students can do this by emailing their Instructor and the DeGroote MBA SAS scheduling office at DSBSAS@mcmaster.ca. If a student cannot meet this deadline, they should contact DSBSAS@mcmaster.ca to discuss alternative arrangements. The program is committed to exploring flexibilities where possible to support students.
- All tests, midterms, and exams are booked synchronously with the class's start time. Any deviations from the start time (e.g. start earlier than the class to enable completion at the same end time) requires a discussion with their instructor on protocol at the time of accommodation activation.
- Students will leverage the accommodation (e.g., extra-time, memory aid, etc.), in a designated testing room. Rooms will be booked according to the student's SAS accommodation. Unless the accommodation states otherwise, students should expect that they will be writing in a room with other students. One or more invigilators will always be in the room.
- Following the request to activate the accommodation(s), dsbsas@mcmaster.ca will reach out to the student with their test, midterm, or exam details, including the date, time, and room number. As there may be other students writing tests in the room, we ask that students enter the room quietly and leave all personal items at the front of the room.

All policies and procedures, including restroom access, how extra-time is allocated for assessments under Universal Design, and the submission of memory aids in advance, are consistent with those of SAS on Main Campus. The only variance in procedure is communication around, and physical location of, assessment. There is not a dedicated testing space at RJC. Existing classrooms and lecture halls will be used for most testing. All SAS-approved accommodations will be honoured by our staff; however, core testing elements are not eliminated in alternative testing formats. Students should expect and plan for invigilation, incidental noise, and other potential distractions.

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.

EXTREME CIRCUMSTANCES

The University reserves the right to change the dates and deadlines for any or all courses in extreme circumstances (e.g., severe weather, labour disruptions, etc.). Changes will be communicated through regular McMaster communication channels, such as McMaster Daily News, Avenue to Learn and/or McMaster email.

ACKNOWLEDGEMENT OF COURSE POLICIES

Your enrolment in Commerce 4AA3 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

**Commerce 4AA3 & BUSADMIN A721
 Managerial Accounting II
 Course Schedule**

Class	Week Of	Topic	Problems
1	Jan 5	Introduction, Code of Ethics Strategic Management System Case Writing Intro <i>Case: Foster Fridges</i>	
2	Jan 12	Strategy and Balanced Scorecard <i>Case: Mountain City Transit</i>	P14-22, 34, 35, 36
3	Jan 19	Management Control and Decentralization Budgeting, Responsibility Accounting & Responsibility Centres	E6-16, P6-36

Quiz #1: Classes 2,3 (Window to complete from 2:30 p.m., Jan 23 to 11:59 p.m., Jan 25)

4	Jan 26	Profit and Investment Centres: Return on Investment & Economic Value Added	P23-21, 24, 29, 37, 39
5	Feb 2	Transfer Pricing – Expense Centres (Common Cost Allocation)	P15-26, 28, 34

Business Analytics Project using Power BI; Due at 11:59 p.m., Feb 8

6	Feb 9	Transfer Pricing – Profit Centres	P22-20, 24, 28, 29, 32, 34
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Quiz: #2: Classes 4,6 (Window to complete from 2:30 p.m., Feb 12 to 10:00 a.m., Feb 14)

Midterm Exam: Saturday February 14, at 12:00pm for 2.5 hours in MDCL 1102

Reading Week: Monday February 16 to Sunday February 22 (to February 20 for MBA A721)

7	Feb 23	Performance Measurement and Incentive System <i>In Class Case: Birch Paper Company</i>	P23-26, 34
8	Mar 2	Operating Income Variance Analysis – Review Extended Variance Analysis	P7-33, 35 P8-25, 34, 36 P17-24, 25
9	Mar 9	Strategic Profitability Analysis	P14-30, 31

Quiz: #3: Classes 8,9 (Window to complete from 2:30 p.m., Mar 13 to 11:59 p.m., Mar 22)

10	Mar 16	Activity-Based Costing and Management Customer Profitability Analysis	P5-29, 30, 38 P17-29, 37
11	Mar 23	<i>In Class Case: Wilson Electronics (A) and (B)</i> Strategic Cost Management: Quality	P10-32, 33, 35, 36
12	Mar 30	Theory of Constraints and Throughput Accounting Management Control for Not-for-Profit Organizations	P9-26, 27, 40

Tentative course outline is subject to change

Undergrad: <https://registrar.mcmaster.ca/dates-and-deadlines/>

MBA: <https://mbastudent.degroote.mcmaster.ca/academics/dates-and-deadlines/>