

**IBH 2BA3
Managerial Accounting
Winter 2026
Course Outline**

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

INSTRUCTOR AND CONTACT INFORMATION

Dr. Emad Mohammad

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Office: DSB 317

Office Hours: Monday and
Wednesday: 1-2, or by
appointment

Teaching Assistant

Karim Karim: karimk7@mcmaster.ca

COURSE ELEMENTS

Credit Value: 3	Team Skills: Yes	IT skills: Yes	Global: Yes
Verbal Skills: Yes	Numeric: Yes	Political: Yes	Participation: Yes
Written Skills: Yes	Innovation: Yes	Social: Yes	Web: Yes

COURSE INFORMATION

Lectures: 1 + 2: a one-hour lecture for chapter lesson, plus a 2-hour lecture for Top Hat questions, discussions, and quizzes.

Course Delivery Mode: All classes will be in-person.

Course Description: This course examines managerial decision-making as it relates to both the internal organization of a firm's activities and the firm's relationship with its external environment. The focus will be on how the managers can use accounting data and related information in decision-making, planning and control. However, a good portion of class discussions will focus on the economic basis for managerial accounting techniques and limitations involved in their use.

IMPORTANT LINKS

Course Website

<http://avenue.mcmaster.ca>

MS Office Suite

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

All McMaster students have free access to Office 365 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

Top Hat is an in-class assessment platform. Top Hat is accessible through Avenue to Learn as follows: (1) log in into Avenue, (2) click on Content, and (3) click on Top Hat. For student ID, students must enter their 9-digit student number. There is no cost to join and use Top Hat. The student's name used for registering on Top Hat must match their name on Avenue. Only McMaster email must be used when registering for Top Hat.

Students must be physically present in the classroom during Top Hat sessions. It is a breach of academic integrity to log in remotely, regardless of the reason. Students might want to consider filing an MSAF if they have a valid reason for being absent.

Student Accessibility Services

Students who require accommodations must submit their requests to [Student Accessibility Services](#) as soon as possible.

Other Important Links:

[Mosaic](#)

[Avenue to Learn](#)

[McMaster University Library](#)

[Academic Integrity Policy](#)

COURSE OBJECTIVES

This course is concerned with the analysis of and accounting for costs, inventory valuation, managerial planning, and control. The nature and behaviour of costs as well as the usefulness and limitations of accounting data for these purposes will be studied. Managerial 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 both for planning and for the control of costs.

This course in managerial accounting will include basic materials on terminology and ideas, activity-based costing, product costing systems, allocation of joint and common costs, direct costing versus absorption costing, cost-volume-profits relationships, relevant costing, pricing, budgeting, standard costing, and variance analysis. Responsibility accounting and performance management will also be introduced. We will also explore “game theory” and its applications to modern business in the context of accounting.

This orientation will help all students (whether or not you are aiming for an accounting (a.k.a finance on the street) career), understand what accounting can do for decision makers, and via that why accounting exists, why and how it works the way it does, and why and when there are controversies over managerial accounting techniques.

REQUIRED MATERIALS AND TEXTS

Course Website

<http://avenue.mcmaster.ca> FREE

Textbook:

Course Materials will be available through the Campus Store Immediate Access program, providing access to the textbook and Connect through Avenue to Learn. Ensure you access your materials through Avenue and create an account before Friday, January 16th, to maintain uninterrupted access to your essential course resources.

If you choose to forgo access to these resources, you may opt out of the program by Friday, January 16th through your personalized course list on the [Campus Store website](#). If you don't opt out, the Campus Store will charge your student account for the materials before the end of January.

The Campus Store will send you information and reminders about the deadline to make changes to your IA options to your McMaster email.

COURSE DELIVERY AND ASSESSMENTS

LEARNING ACTIVITIES	DELIVERY	DESCRIPTION	TOOL(S)
Self-Study	Asynchronous	Assignments to be completed prior to attending class. See	Assignments are administered through

		<p>below for additional information and deadlines</p> <p>Real life cases of managerial accounting in action.</p>	<p>McGraw Hill Connect's SmartBook.</p> <p>Links to videos about real life cases are posted on Avenue</p>
In-Person Classes	Synchronous	<p>One weekly 50-minute lecture and one weekly 110-minute lecture of instructor-led exercises delivered via Top Hat. Students must be present in-person in class to participate in Top Hat.</p>	<p>Avenue to Learn Postings.</p> <p>Top Hat.</p>

Self-Study

Students are responsible for finishing online assignments administered through McGraw Hill Connect SmartBook. Self-study course materials will be released the week before a chapter is covered in synchronous classes. These materials are:

1. Chapter notes that summarize the chapter and provide sample questions at the end.
2. Video modules, prepared by course instructor, covering chapter content and sample problems.
3. PowerPoint presentation

In-Person Classes

Lectures: during lectures, the instructor will cover the same content from asynchronous chapter materials. The focus will be on the most challenging concepts.

Instructor-led exercises: students will participate by answering questions delivered via Top Hat, and participation grades will be taken. **Students must be present in-person in class to participate in Top Hat. We can detect when students log in remotely to Top Hat session, and we will treat such situations as a breach of McMaster [Academic Integrity Policy](#).**

ASSESSMENTS

The final grade will be calculated as follows:

EVALUATION	WEIGHT	DESCRIPTION
SmartBook	8%	Assignments to be completed prior to attending class. Administered through McGraw Hill Connect's SmartBook.
In-class quizzes	10%	11 Quizzes; best 10 worth 1% each
Participation	12%	Half the marks are for participation and the other half for getting the questions correct on Top Hat during live in-person classes. Top Hat may not

		be done remotely. Students must be present in-person in class to participate in Top Hat.
Midterm: chapters 1, 2, 3, 6, 7, and 14.	25%	Saturday February 28, at 1 pm. Length: 2 hours. The midterm will be in person.
Final Exam: chapters 5, 6, 7, 8, and 10	25%	Scheduled through the Office of the Registrars Office, 2 hours, in-person.
Group Research Project	20%	See below

NOTES:

- Missed tests/exams will receive a grade of zero unless the student has submitted and been approved for a Notification of Absence or MSAF.
- The use of a McMaster standard calculator is allowed during examinations in this course. See McMaster calculator policy.

SmartBook Assignments (8%)

The reading assignments are delivered through SmartBook in administered through McGraw Hill Connect. Students will have access to McGraw Hill Connect through Avenue, and they are required to complete at least 8 out the 10 assignments. All assignments have been released already, and the deadline for each assignment is 11:59 pm on the day before the chapter will be covered in class.

If an MSAF is applied towards a specific assignment, then that assignment will automatically be counted as the dropped mark and the remaining assignments will be utilized to calculate the mark for this component.

The assignment dates are as follows:

	Release Date	Close Date
Chapter 2 Reading Assignment	January 1	January 12
Chapter 7 Reading Assignment	January 1	January 19
Chapter 14 Reading Assignment	January 1	January 26
Chapter 3 Reading Assignment	January 1	February 2
Chapter 5 Reading Assignment	January 1	February 9
Chapter 4 Reading Assignment	January 1	February 16
Chapter 15 Reading Assignment	January 1	March 9
Chapter 13 Reading Assignment	January 1	March 16
Chapter 9 Reading Assignment	January 1	March 23
Chapter 10 Reading Assignment	January 1	March 30

In-Class Quizzes (10%)

Quizzes are an extension of the classroom lectures and discussion. Quizzes will be given in class, normally at the beginning to solidify the students' understanding of material covered in the previous class. The resultant effect is that the student is on a firmer ground for the new material to be covered in class. The quizzes will be quickly debriefed before new material is introduced in class. The quizzes will be timed to about 10-15 minutes, on average. Students will find the quizzes to be helpful for midterm and final exam preparations.

Participation (12%)

Although the professor does not take attendance regularly, **attendance is mandatory**. Participation marks will be assigned during the synchronous live lectures and are delivered through the Top Hat platform and in-class questions about assigned videos. There is no cost to students for using the Top Hat platform, and it can be accessed through Avenue to Learn. Top Hat marks will be assigned based on both participation and accuracy of responses.

Top Hat questions will be based on content covered in lectures, in the textbook and on content covered in the assigned videos. Students are expected to have watched the videos and prepared responses to video prompt questions posted on Avenue in advance.

To encourage consistent preparation and engagement with assigned videos, students may be randomly called upon to answer in-class prompt questions. A deduction of 0.5% from the participation grade will be applied only when a student is unable to provide a satisfactory response. A *satisfactory response* is one that demonstrates that the student has watched the assigned video and made a reasonable effort to understand its key ideas, context, or implications. Responses are not required to be fully correct or technically precise. Partial answers, reasonable interpretations, or thoughtful attempts that reflect engagement with the video material will be considered satisfactory.

An important note about Top Hat participation: **Students must be present in-person in class to participate in Top Hat, and all questions must be answered throughout the class to be eligible for credit. The professor can detect when students log in remotely to Top Hat session, and will treat such situations as a breach of McMaster [Academic Integrity Policy](#).**

Midterm Exam (25%)

The in-person midterm exam will be marked individually and will be for 2 hours. The exam will cover content covered from the textbook, readings, lectures, online materials, tutorials, online assignments, Top Hat questions, and class discussions. The format of the exams may include True/False and Multiple-Choice questions. Past midterm exams are available on Avenue for practice.

Students are allowed to bring in a double-sided letter size crib sheet to the midterm exam. The crib sheet can be either handwritten or typed. There are no restrictions on font size or margins on the crib sheet.

Final exam (25%)

The in-person final exam will be marked individually and will be 2 hours. The exam will cover contents from the textbook, readings, lectures, online materials, online assignments, Top Hat questions, and class discussions. The format of the exam may include True/False and Multiple-Choice questions. Past final exams are available on Avenue for practice.

Students who miss the midterm, whether they obtain a successful MSAF or not, will write a cumulative final exam that includes the midterm chapters. Those who obtain a successful MSAF will have the midterm weight transferred to the final exam. Those who do not obtain a successful MSAF will receive a zero on the midterm.

Students are allowed to bring in a double-sided letter size crib sheet to the final exam. The crib sheet can be either handwritten or typed. There are no restrictions on font size or margins on the crib sheet.

Group Research Project (20%)

The group assignment is a research project. The professor will randomly assign students into 10 groups of five students, and he will email the assignments directly to students. Those emails will contain email addresses of all group members. Instructions for the group project are posted on Avenue under “Content”.

COMMUNICATION AND FEEDBACK

Students who wish to correspond with the instructors or the 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 of the Accounting Area. Also, please do not use the email function on Avenue as I do not check that email. All students will receive feedback regarding their progress prior to the final date by which a student may cancel the course without failure by default.

REQUESTING RELIEF FOR MISSED ACADEMIC WORK

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.degrote.mcmaster.ca/forms-and-resources/missed-course-work-policy/>

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.

ACADEMIC INTEGRITY

Students are expected to exhibit honesty and use ethical behavior in all aspects of the learning process. Academic credentials earned are rooted in principles of honesty and academic integrity. **It is the student’s 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 behavior 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.

COURSES WITH AN ON-LINE ELEMENT

This course uses the following on-line elements: e-mail, Avenue to Learn, McGraw Hill Connect, Top Hat, MS Teams, and occasionally either Zoom or Echo 360. Students should be aware that, when they access 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.

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 behaviors 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

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 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, labor 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 IBH 2BA3 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

IBH 2BA3
Introduction to Managerial Accounting
Winter 2026 Course Schedule

Week	Week of	Topics		SmartBook Assignment
		Titles	Readings	
1	01/05	<ul style="list-style-type: none"> • Introduction to managerial accounting • Strategic cost management and value chain • Professional ethics 	<ul style="list-style-type: none"> • Chapter 1 	Chapter 2 Reading Assignment- Due January 12 at 11:59 pm
2	01/12	<ul style="list-style-type: none"> • Cost concepts • Cost behaviors 	<ul style="list-style-type: none"> • Chapter 2 	Chapter 7 Reading Assignment- Due January 19 at 11:59 pm
3	01/19	<ul style="list-style-type: none"> • Cost-Volume-Profit (CVP) or breakeven analysis 	<ul style="list-style-type: none"> • Chapter 7 	Chapter 14 Reading Assignment- Due January 26 at 11:59 pm
4	01/26	<ul style="list-style-type: none"> • Incremental Analysis • Relevant costs and benefits 	<ul style="list-style-type: none"> • Chapter 14 	Chapter 3 Reading Assignment- Due February 2 at 11:59 pm
5	02/02	<ul style="list-style-type: none"> • Job order costing 	<ul style="list-style-type: none"> • Chapter 3 	Chapter 5 Reading Assignment- Due February 9 at 11:59 pm

6	02/09	<ul style="list-style-type: none"> • Activity-based costing (ABC) • Activity-based management (ABM) 	<ul style="list-style-type: none"> • Chapter 5 	Chapter 4 Reading Assignment- Due February 16 at 11:59 pm
Reading Week: February 16 to February 22				
7	02/23	<ul style="list-style-type: none"> • Process costing 	<ul style="list-style-type: none"> • Chapter 4 	No Assignment for the midterm week
Saturday, February 28, 1-3 PM, MDCL 1110. Midterm Chapters 1, 2, 3, 5, 7, and 14. More information will be posted on Avenue				
8	03/02	<ul style="list-style-type: none"> • Alternative costing methods 	<ul style="list-style-type: none"> • Chapter 8 	Chapter 15 Reading Assignment- Due March 9 at 11:59 pm
9	03/09	<ul style="list-style-type: none"> • Pricing and target costing 	<ul style="list-style-type: none"> • Chapter 15 	Chapter 13 Reading Assignment- Due March 16 at 11:59 pm
10	03/16	<ul style="list-style-type: none"> • Transfer pricing 	<ul style="list-style-type: none"> • Chapter 13 	Chapter 9 Reading Assignment- Due March 23 at 11:59 pm
11	03/23	<ul style="list-style-type: none"> • Budgeting 	<ul style="list-style-type: none"> • Chapter 9 • Chapter 11 	Chapter 10 Reading Assignment- Due March 30 at 11:59 pm
12	03/30	<ul style="list-style-type: none"> • Standard costs and variance analysis 	<ul style="list-style-type: none"> • Chapter 10 	None
13	04/06	<ul style="list-style-type: none"> • Preparation for Final Exam 		