

M: Course Objectives / Learning Outcomes

1. develop and use appropriate fundamental systems to furnish cost data required in the service, merchandising and manufacturing sectors;
2. develop and use various planning and control techniques appropriate to the value chain;
3. analyze certain data critical to the decision-making process;
4. demonstrate the general application of spreadsheet software to managerial accounting.

N: Course Content:

- 1.1 The accountant's role in the organization
- 1.2 Introduction to cost terms and purposes
- 1.3 Cost-volume-profit relationships
- 1.4 Job costing
- 1.5 Activity-based costing and activity based management.

- 2.1 Master budget and responsibility accounting
- 2.2 Flexible budgets, variances, and management control: I
- 2.3 Flexible budgets, variances, and management control: II
- 2.4 Income effects of alternative inventory-costing methods

- 3.1 Determining how costs behave
- 3.2 Decision making and relevant information

- 4.1 Assignments using appropriate software.

O: Methods of Instruction

Lectures, demonstration, and discussion combined with written and computerized exercises in problem-solving activities will be used.

P: Textbooks and Materials to be Purchased by Students

Horngren, Charles T. et al. Cost Accounting: A Managerial Emphasis, latest Canadian edition. Pearson Educational

Harris, John. Student Guide & Review Manual, latest Canadian edition. Pearson Education.

Horngren, Charles T. et al. Student Solution Manual, latest Canadian edition. Pearson Educational (optional). (These books are also used in ACCT 420)

Instructor compiled materials (if applicable)

Any one of the following calculators:

1. Texas Instruments BA II Plus
2. Sharp EL 733A
3. Hewlett Packard 10B

Q: Means of Assessment

Computer Assignments (minimum of 5)	10%
Written/Oral Assignments and/or Quizzes	10%
Tests or Midterm Examination	20%
Midterm Examination	30%
Final Examination	<u>30%</u>
	<u>100%</u>

STUDENTS MUST WRITE BOTH THE MIDTERM EXAMINATION(S) AND THE FINAL EXAMINATION TO OBTAIN CREDIT FOR THE COURSE.

R: Prior Learning Assessment and Recognition: specify whether course is open for PLAR

This course is not open to PLAR.

Course Designer(s): Elizabeth Hicks

Education Council / Curriculum Committee Representative

Dean / Director: Jim Sator

Registrar: Trish Angus

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