



## EFFECTIVE: SEPTEMBER 2005 CURRICULUM GUIDELINES

**A.** Division: Instruction Effective Date: September 2005

**B.** Department / Commerce & Business Admin. Revision  New Course   
 Program Area: Accounting Management

If Revision, Section(s) H, Q

Revised:

Date of Previous Revision: September 2004

Date of Current Revision: February 2005

**C:** ACCT 2320 **D:** Managerial Accounting I **E:** 3

Subject & Course No.	Descriptive Title	Semester Credits									
<p><b>F:</b> Calendar Description: This course introduces the student to the principles of managerial systems, control, and decision-making, and analysis of financial information for service, merchandising and manufacturing sectors. Topics include: job-order costing using actual, normal, standard, direct (variable) and absorption costing methodologies; activity based costing; budgeting, cost-volume-profit analysis and relevant cost analysis. Students will be required to complete assignments using a computer spreadsheet program.</p>											
<p><b>G:</b> Allocation of Contact Hours to Type of Instruction / Learning Settings</p> <p>Primary Methods of Instructional Delivery and/or Learning Settings:</p> <p><b>Lectures</b></p> <p>Number of Contact Hours: (per week / semester for each descriptor)</p> <p><b>Lecture: 4 Hrs.</b></p> <p>Number of Weeks per Semester:</p> <p><b>15 Weeks X 4 Hrs. per week = 60 Hrs.</b></p>	<p><b>H:</b> Course Prerequisites: (ACCT 1210 with a grade of C or better OR ACCT 1235 with a grade of C or better) AND ACCT 1220 with a grade of C or better AND (CMNS 1111 with a grade of C or better OR CMNS 1115 with a grade of C or better).</p>										
	<p><b>I:</b> Course Corequisites: nil</p>										
	<p><b>J:</b> Course for which this Course is a Prerequisite ACCT 2420</p>										
	<p><b>K:</b> Maximum Class Size: 35</p>										
<p><b>L:</b> PLEASE INDICATE:</p> <table style="width: 100%;"> <tr> <td style="width: 10%;"><input type="checkbox"/></td> <td style="width: 40%;">Non-Credit</td> <td style="width: 50%;"></td> </tr> <tr> <td><input type="checkbox"/></td> <td>College Credit Non-Transfer</td> <td></td> </tr> <tr> <td><input checked="" type="checkbox"/></td> <td>College Credit Transfer:</td> <td>Requested <input checked="" type="checkbox"/> Granted <input type="checkbox"/></td> </tr> </table> <p>SEE BC TRANSFER GUIDE FOR TRANSFER DETAILS (<a href="http://www.bctransferguide.ca">www.bctransferguide.ca</a>)</p>			<input type="checkbox"/>	Non-Credit		<input type="checkbox"/>	College Credit Non-Transfer		<input checked="" type="checkbox"/>	College Credit Transfer:	Requested <input checked="" type="checkbox"/> Granted <input type="checkbox"/>
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**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 2420)

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	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.

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Course Designer(s): Elizabeth Hicks

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Education Council / Curriculum Committee Representative

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Dean / Director: Rosilyn Coulson

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Registrar: Trish Angus

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