

M: Course Objectives / Learning Outcomes

At the end of the course, the successful student should be able to:

1. Use appropriate cost accounting techniques to furnish information required for decision making in the service, merchandising and manufacturing sectors;
2. Develop and use various planning and control techniques appropriate to the value chain;
3. Analyze data relevant to various business decisions;
4. Demonstrate the ability to work cooperatively in a group setting.

N: Course Content:

1. Introduction to cost and management accounting
2. Job costing
3. Cost-volume-profit analysis
4. The master budget and responsibility accounting
5. Flexible budgets, standard costs and variance analysis
6. Activity-based costing and other cost-management methods
7. Decision making and relevant information
8. Inventory costing and capacity analysis

O: Methods of Instruction

Lectures, demonstration, and discussion will be used. The student's learning will be supplemented with written and computerized problem-solving exercises and collaborative learning problems.

P: Textbooks and Materials to be Purchased by Students

Hornsgren, Charles T. et al. Cost Accounting a Managerial Emphasis, latest edition, Pearson Education.

Hornsgren, Charles T. et al. Student Solution Manual, latest edition, Pearson Education, optional.

Instructor compiled materials (if applicable)

Any one of the following calculators:

1. Texas Instruments BA II Plus
2. Hewlett Packard 10B

Q: Means of Assessment

Assignments	10%
Tests	10%
Collaborative learning problems and/or cases	10%
Midterm examination	30%
Comprehensive final examination	<u>40%</u>
	100%

STUDENTS MUST WRITE THE MIDTERM EXAMINATION 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): Glen Stanger and George Robertson

Education Council / Curriculum Committee Representative

Dean / Director: Robert Buller

Registrar: Trish Angus