EFFECTIVE: MAY 2003



# **CURRICULUM GUIDELINES**

A.	Division:	Instruction		Effective Date:					
B.	Department / Program Area:	Commerce & Business Admin Accounting Management	Re	evision	X	New Course			
	8			Revision, Section(s)		Н			
				evised: ate of Previous Revisio	n·	2000-06:			
						F,H,M,N,P,Q,R			
			Da	ate of Current Revision	ı:	March 2003			
C:	ACCT 420	D: Managerial A	Accour	nting II		<b>E:</b> 3			
	Subject & Course No. Descript				nester Credits				
F:	Calendar Description: This course introduces the student to alternative systems, processes, and analytical techniques used in managing and controlling more sophisticated business operations. Topics include pricing decisions, costs of quality, sales variances, cost allocation techniques, process and hybrid costing systems, inventory management and transfer pricing. Spreadsheet applications and casework will be used where appropriate								
G:		ontact Hours to Type of Instruction	H:	Course Prerequisites	:				
	/ Learning Setting	ngs		ACCT 320 with a or	ade of	C or better and ACC	T		
	Primary Methods of Instructional Delivery and/or Learning Settings:		ACCT 320 with a grade of C or better and ACCT 220 and CMNS 115 with a grade of C or better.						
	Lecture		I:	Course Corequisites:	:				
		Number of Contact Hours: (per week / semester for each descriptor)		nil					
	Lecture: 4 Ho	urs	J: Course for which this Course is a Prerequisite						
	Number of Weeks per Semester:			nil					
	15 Weeks X 4 Hours per week = 60 Hours								
			K:	Maximum Class Size	e:				
				35					
L:	PLEASE INDICATE:								
	Non-Cred	Non-Credit College Credit Non-Transfer							
	College C								
	X College C	X College Credit Transfer: Requested X Granted  SEE BC TRANSFER GUIDE FOR TRANSFER DETAILS (www.bccat.bc.ca)							
	SEE BC TRAN								

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## M: Course Objectives / Learning Outcomes

- 1. demonstrate the use of alternative systems and techniques to furnish cost data in more complex operational settings;
- 2. develop, analyze and use appropriate data for management decision-making and control purposes given a variety of business operating scenarios;
- 3. demonstrate the application of spreadsheet software to managerial accounting.

#### **N:** Course Content:

- 1.1 Cost allocation
- 1.2 Cost allocation: joint products and by-products
- 1.3 Process costing systems
- 1.4 Spoilage, rework and scrap
- 1.5 Inventory Management, Just-in-time, and backflush costing
- 2.1 Pricing decisions, product profitability decisions, and cost management
- 2.2 Strategy, balanced scorecard and strategic profitability analysis
- 2.3 Revenues, sales variances and customer profitability analysis
- 2.4 Cost management : quality, time, and the theory of constraints
- 2.5 Management control systems, transfer pricing and multinational considerations.
- 3.1 Assignments and case analysis using appropriate software.

#### **O:** Methods of Instruction

Lectures, demonstration, and discussion combined with written and computerized exercises in problem-solving activities. In addition, students will be required to use a team approach in the oral presentation of solutions to discussion questions, case analyses, and the computerized presentation of a case analysis.

### **P:** Textbooks and Materials to be Purchased by Students

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

Harris, John. <u>Student Guide and Review Manual</u>, latest Canadian edition. Pearson Educational.

Horngren, Charles T. et al. <u>Student Solution Manual</u>, latest Canadian edition. Pearson Educational (Optional). (*These books are also used in ACCT 320.*)

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

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Q:	Means of Assessment					
	Computer Assignments (minimum of 5)	10%				
	Written/Oral Assignments and/or Quizzes	05% 05% 20%				
	Case Analysis (Group)					
	Tests or Midterm Examination					
	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:	R: Prior Learning Assessment and Recognition: specify whether course is open for PLAR					
	This course is not open to PLAR.					
Cour	se Designer(s): Elizabeth Hicks	Education Council / Curriculum Committee Representative				
Dean	/ Director: Jim Sator	Registrar: Trish Angus				

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