



DOUGLAS COLLEGE

**EFFECTIVE: JANUARY 2013
CURRICULUM GUIDELINES**

A. Division: Academic Effective Date: January 2013

B. Department / Program Area: Faculty of Commerce & Business Administration / Accounting Management Revision New Course

If Revision, Section(s) Revised: A, C, F, N, P, Q

Date of Previous Revision: December 2008

Date of Current Revision: June 2012

C: ACCT 3420 **D:** Intermediate Managerial Accounting **E:** 3

Subject & Course No.	Descriptive Title	Semester Credits
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F: Calendar Description:		
	<p>This course introduces the student to alternative systems, processes, and analytical techniques used in managing and controlling more sophisticated business operations. Topics include pricing, product profitability and cost management decisions; strategy, balanced scorecard and strategic profitability analysis; cost allocation; process costing; inventory management; sales variance and customer profitability analysis; and capital budgeting.</p>	

G: Allocation of Contact Hours to Type of Instruction / Learning Settings	H: Course Prerequisites:	
Primary Methods of Instructional Delivery and/or Learning Settings:	(ACCT 2320 with a grade of C or better) AND (CMNS 1115 with a grade of C or better OR ENGL 1130 with a grade of C or better).	
Lecture	I: Course Co-requisites:	
Number of Contact Hours: (per week / semester for each descriptor)	Nil	
4 Hours	J: Course for which this Course is a Prerequisite	
Number of Weeks per Semester:	ACCT 4520	
15 Weeks X 4 Hours per week = 60 Hours	K: Maximum Class Size:	
	35	

L: PLEASE INDICATE:

<input type="checkbox"/>	Non-Credit
<input type="checkbox"/>	College Credit Non-Transfer
<input checked="" type="checkbox"/>	College Credit Transfer:

SEE BC TRANSFER GUIDE FOR TRANSFER DETAILS (www.bctransferguide.ca)

M: Course Objectives / Learning Outcomes

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

1. Demonstrate the use of alternative systems and techniques to furnish management information 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. Apply case analysis to business situations involving higher level decision making and information requirements;
4. Demonstrate the ability to work cooperatively in a group setting.

N: Course Content:

1. Pricing decisions, product profitability decisions, and cost management
2. Strategy, Balanced Scorecard, and Strategic Profitability Analysis
3. Cost Allocation
4. Revenues, Sales Variances and Customer-Profitability Analysis
5. Process Costing, Spoilage, Rework and Scrap
6. Cost Management: Quality, Time, and the Theory of Constraints
7. Supply-chain Strategies
8. Capital Budgeting
9. EOQ, JIT, Backflush Costing
10. Performance Measurement, Compensation, and Multinational Considerations

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 and case analyses.

P: Textbooks and Materials to be Purchased by Students

Hornigren, Charles T. et al. Cost Accounting: A Managerial Emphasis, latest edition. Pearson Education.
Or other text(s) as approved by the ACCT Dept.

Instructor compiled materials (if applicable).

On-line cases to be purchased by student (if applicable), to be determined by instructor.

Only Faculty of Commerce and Business Administration approved calculators may be used for tests and examinations

Q: Means of Assessment

Assignments and/or tests	16%
Case(s)	14%
Midterm examination	30%
Comprehensive final examination	<u>40%</u>
	100%

STUDENTS MUST WRITE BOTH 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 Elizabeth Hicks

Education Council / Curriculum Committee Representative

Interim Dean: Julie Crothers

Registrar