

M:	<p>Course Objectives / Learning Outcomes</p> <p>At the end of the course, the successful student should be able to:</p> <ol style="list-style-type: none"> 1. analyze alternatives in a variety of decision situations and recommend an appropriate course of action; 2. perform capital budget analysis; 3. discuss contemporary approaches to product costing and benchmarking; 4. apply activity based management techniques in appropriate situations; 5. discuss performance evaluation tools. 								
N:	<p>Course Content</p> <ol style="list-style-type: none"> 1. Management accounting and decision making. 2. Making short-run decisions. 3. Decision framing. 4. Capital budgeting. 5. Contemporary approaches. 6. Activity based management. 7. Agency theory and management accounting. 8. Performance evaluation. 9. Ethics, society and accountants. 10. Integration of course themes and decision making. 								
O:	<p>Methods of Instruction</p> <p>Lectures and group discussions.</p>								
P:	<p>Textbooks and Materials to be Purchased by Students</p> <p><i>MA2 Lesson Notes</i>, Beaulieu and Simmons, CGA Canada <i>MA2 Selected Readings</i>, CGA Canada <i>MA2 CD</i>, CGA Canada Instructor compiled materials (if applicable) Any one of the following calculators:</p> <ol style="list-style-type: none"> 1. Texas Instruments BA II Plus 2. Sharp EL 733A 3. Hewlett Packard 10B 								
Q:	<p>Means of Assessment</p> <table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 70%;">Assignments/projects/cases/tests</td> <td style="text-align: right;">20-30%</td> </tr> <tr> <td>Midterm examination</td> <td style="text-align: right;">30-40%</td> </tr> <tr> <td>Final examination</td> <td style="text-align: right;"><u>30-40%</u></td> </tr> <tr> <td></td> <td style="text-align: right;">100%</td> </tr> </table> <p>STUDENTS MUST WRITE BOTH THE MIDTERM EXAMINATION AND THE FINAL EXAMINATION TO OBTAIN CREDIT FOR THE COURSE.</p>	Assignments/projects/cases/tests	20-30%	Midterm examination	30-40%	Final examination	<u>30-40%</u>		100%
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Final examination	<u>30-40%</u>								
	100%								
R:	<p>Prior Learning Assessment and Recognition: specify whether course is open for PLAR</p> <p>No.</p>								

 Course Designer(s): **Gilbert Fick**

 Education Council / Curriculum Committee Representative

 Dean / Director: **Rosilyn Coulson**

 Registrar: **Trish Angus**
Date: April 2006

