



CURRICULUM GUIDELINES

A: Division: **Instruction** Date: **June 2000**
B: Department/ **Commerce & Business Admin.** New Course Revision
 Program Area: **Accounting Management**
 If Revision, Section(s) Revised: **F, H, M, N, P, Q, R**
 Date Last Revised: **November 1998**

C: ACCT 320 D: Managerial Accounting I E: 3

| Subject & Course No. | Descriptive Title | Semester Credits |
|---|---|------------------|
| <p>F: 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>G: Allocation of Contact Hours to Types of Instruction/Learning Settings</p> <p>Primary Methods of Instructional Delivery and/or Learning Settings:</p> <p>Lectures</p> <p>Number of Contact Hours: (per week / semester for each descriptor)</p> <p>Lecture: 4 Hrs.</p> <p>Total: 4 Hrs.</p> <p>Number of Weeks per Semester:</p> <p>15 Weeks X 4 Hrs per week = 60 Hrs.</p> | <p>H: Course Prerequisites: (ACCT 210 or ACCT 235) AND ACCT 220 AND (CMNS 105 OR CMNS 111 OR CMNS 115 OR [completion of DOUGLAS COLLEGE WRITING ASSESSMENT TEST and have qualified to enroll in CMNS 111 or higher])</p> | |
| | <p>I: Course Corequisites: nil</p> | |
| | <p>J: Course for which this Course is a Prerequisite: ACCT 420</p> | |
| | <p>K: Maximum Class Size: 35</p> | |
| <p>L: PLEASE INDICATE:</p> <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"/></p> <p>SEE BC TRANSFER GUIDE FOR TRANSFER DETAILS (www.bccat.bc.ca)</p> | | |

M: Course Objectives/Learning Outcomes

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

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 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 Educational.

Horngren, Charles T. et al. Student Solution Manual, latest Canadian edition. Pearson Educational

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Instructor compiled materials, if applicable.

Any one of the following calculators:

1. Texas Instruments BAII Plus
2. Sharp EL 733A
3. Hewlett Packard 10B

Q: Means of Assessment

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|---|-------------|
| Computer Assignments (minimum of 5) | 10% |
| Written/Oral Assignments and/or Quizzes | 10% |
| Tests or Midterm Examination ** | 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.

Course Designer(s): **Elizabeth Hicks**

Education Council/Curriculum Committee Representative

Dean/Director: **Jim Sator**

Registrar: **Trish Angus**

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