

# **SEPTEMBER 2003 CURRICULUM GUIDELINES**

A.	Division:	Instruction		Effective Date:						
В.	Department / Program Area:	Commerce & Business Admin. Accounting Management	Re	vision		X	New Course			
	1108141111144	1 22 Conting Frankgomont			Section(s)	L	Н			
			Revised: Date of Previous Revision: Date of Current Revision:			2000-06: F,H,M,N,P,Q,R				
						March 2003				
C:	ACCT 320	D:	Manage	rial Accor	unting I		<b>E:</b> 3			
		ubject & Course No. Descript					nester Credits			
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.									
G:	Allocation of Contact Hours to Type of Instruction / Learning Settings  Primary Methods of Instructional Delivery and/or Learning Settings:  Lectures  Number of Contact Hours: (per week / semester for each descriptor)  Lecture: 4 Hrs.			H: Course Prerequisites:  (ACCT 210 with a grade of C or better or ACCT 235 with a grade of C or better) and ACCT 220 and (CMNS 111 or CMNS 115).						
			I:	course Corequisites:						
			J:	Course for which this Course is a Prerequisite						
				ACCT 420						
	Number of Weeks per Semester: 15 Weeks X 4 Hrs. per week = 60 Hrs.			Maximum Class Size:						
				35						
L:	PLEASE INDICATE:									
	Non-Credit College Credit Non-Transfer									
	X College Co	X College Credit Transfer:			Requested X Granted					
	SEE BC TRANSFER GUIDE FOR TRANSFER DETAILS (www.bccat.bc.ca)									

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## M: Course Objectives / Learning Outcomes

- 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 general 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. <u>Cost Accounting: A Managerial Emphasis</u>, latest Canadian edition. Pearson Educational

Harris, John. Student Guide & Review Manual, latest Canadian edition. Pearson Education.

Horngren, Charles T. et al. <u>Student Solution Manual</u>, latest Canadian edition. Pearson Educational (optional). (These books are also used in ACCT 420)

Instructor compiled materials (if applicable)

Any one of the following calculators:

- 1. Texas Instruments BA II Plus
- 2. Sharp EL 733A
- Hewlett Packard 10B

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Q:	Means of Assessment				
	Written/Oral Assignments and/or Quizzes Tests or Midterm Examination Midterm Examination Final Examination	10% 10% 20% 30% <u>30%</u> 00%			
	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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