

# **EFFECTIVE: MAY 2010 CURRICULUM GUIDELINES**

A.	Division:	Education	F	Effective Date:		May 2010	
В.	Department / Program Area:	Commerce & Business Admin. Accounting Management	F	Revision	X	New Course	
C:	ACCT 2320		H I I	f Revision, Section(s) Revised: Date of Previous Revisio Date of Current Revision Managerial Accounting	:	F, H, M, N, O, P, o June 2006 December 2008 <b>E:</b> 3	Q
	Subject & Cour		iptive T	Title	Sen	nester Credits	
F:	Calendar Description:  This course introduces the student to cost and management accounting with an emphasis on relevance to decision making. Topics include: job-order costing; activity based costing; responsibility accounting; master budgeting; flexible budgeting and variance analysis; cost-volume-profit analysis; inventory costing and capacity analysis; and, relevant cost analysis.						
G:	Allocation of Contact Hours to Type of Instruction / Learning Settings  Primary Methods of Instructional Delivery and/or Learning Settings:  Lecture  Number of Contact Hours: (per week / semester for each descriptor)  4 Hrs.  Number of Weeks per Semester:  15 Weeks X 4 Hrs. per week = 60 Hrs.		I: J:	Nil			
L:	PLEASE INDICATE:  Non-Credit  College Credit Non-Transfer  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. Use appropriate cost accounting techniques to furnish information required for decision making in the service, merchandising and manufacturing sectors;
- 2. Develop and use various planning and control techniques appropriate to the value chain;
- 3. Analyze data relevant to various business decisions;
- 4. Demonstrate the ability to work cooperatively in a group setting.

#### N: Course Content:

- 1. Introduction to cost and management accounting
- 2. Job costing
- 3. Cost-volume-profit analysis
- 4. The master budget and responsibility accounting
- 5. Flexible budgets, standard costs and variance analysis
- 6. Activity-based costing and other cost-management methods
- 7. Decision making and relevant information
- 8. Inventory costing and capacity analysis

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

Lectures, demonstration, and discussion will be used. The student's learning will be supplemented with written and computerized problem-solving exercises and collaborative learning problems.

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

Horngren, Charles T. et al. Cost Accounting a Managerial Emphasis, latest edition, Pearson Education.

Horngren, Charles T. et al. Student Solution Manual, latest edition, Pearson Education, optional.

Instructor compiled materials (if applicable)

Any one of the following calculators:

- 1. Texas Instruments BA II Plus
- 2. Hewlett Packard 10B

Q:	Means of Assessment					
	Assignments	10%				
	Tests	10%				
	Collaborative learning problems and/or cases	10%				
	Midterm examination	30%				
	Comprehensive final examination	40%				
		100%				
	STUDENTS MUST WRITE 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.					
Cours	te Designer(s): Glen Stanger and George Robertson	Education Council / Curriculum Committee Representative				
Dean / Director: Robert Buller		Registrar: Trish Angus				

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