

EFFECTIVE: SEPTEMBER 2007 CURRICULUM GUIDELINES

A.	Division:	Education	Ef	fective Date:	September 2007	
В.	Department / Program Area:	Commerce & Business Admin. BBA Degree	If I	vision Revision, Section(s) vised: te of Previous Revisio	New Course X	
				te of Current Revision		
C:	ACCT 4520		anager	ment Accounting	E: 3	
F:		et & Course No. Descript		tle	Semester Credits	
	Calendar Description: This course develops a conceptual understanding of the role of management accounting information. Students learn to perform analysis to support managerial decisions, design and implement management control systems, and to develop an awareness of the moral responsibilities of management accountants. Topics include: management accounting and management decisions, relevant information and complications in short-run decisions, capital budgeting, contemporary approaches to product costing, activity based management, agency theory, responsibility accounting and transfer pricing, and ethical considerations. Computer spreadsheets are used to illustrate concepts and provide hands on experience.					
G:	Allocation of Contact Hours to Type of Instruction / Learning Settings		H:	Course Prerequisites:		
	Primary Methods of Instructional Delivery and/or Learning Settings:			ACCT 2420 with a grade of "C" or better AND ENGL 1130 with a grade of "C" or better AND BUSN 3431 with a grade of "C" or better		
	Lectures	Lectures		Course Corequisites:	:	
	Number of Contact Hours: (per week / semester for each descriptor) Lecture: 4 hours per week Number of Weeks per Semester: 15 weeks x 4 hrs/week = 60 hours			Nil		
			J:	Course for which thi	s Course is a Prerequisite	
				Nil		
			K:	Maximum Class Size	e:	
				25		
L:	PLEASE INDIC	PLEASE INDICATE:				
	Non-Credi	Non-Credit				
	College Cr	redit Non-Transfer				
	X College Cr	Credit Transfer:				
	SEE BC TRANS	SEE BC TRANSFER GUIDE FOR TRANSFER DETAILS (www.bctransferguide.ca)				

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M:	Course Objectives / Learning Outcomes				
	At the end of the course, the successful student 1. analyze alternatives in a variety of decisio 2. perform capital budget analysis; 3. discuss contemporary approaches to produ 4. apply activity based management techniqu 5. discuss performance evaluation tools.	n situations and recommend an appropriate course of action; act costing and benchmarking;			
N:	Course Content				
	 Management accounting and decision male Making short-run decisions. Decision framing. Capital budgeting. Contemporary approaches. Activity based management. Agency theory and management accounting. Performance evaluation. Ethics, society and accountants. Integration of course themes and decision 	ng.			
0:	Methods of Instruction Lectures and group discussions.				
P:	Textbooks and Materials to be Purchased by Students MA2 Lesson Notes, Beaulieu and Simmons, CGA Canada MA2 Selected Readings, CGA Canada MA2 CD, CGA Canada Instructor compiled materials (if applicable) Any one of the following calculators: 1. Texas Instruments BA II Plus 2. Sharp EL 733A 3. Hewlett Packard 10B				
Q:	Means of Assessment Assignments/projects/cases/tests Midterm examination Final examination STUDENTS MUST WRITE BOTH THE MIDTE TO OBTAIN CREDIT FOR THE COURSE.	20-30% 30-40% <u>30-40%</u> 100% RM EXAMINATION AND THE FINAL EXAMINATION			
R:	Prior Learning Assessment and Recognition: specify whether course is open for PLAR No.				
	rse Designer(s): Gilbert Fick	Education Council / Curriculum Committee Representative Registrar: Trish Angus			
Dean / Director: Rosilyn Coulson		Registrar: 1 rish Angus			

Date: April 2006

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