



# EFFECTIVE: SEPTEMBER 2008

## CURRICULUM GUIDELINES

**A.** Division: Education Effective Date: September, 2008

**B.** Department / Commerce & Business Admin. Revision  New Course   
 Program Area: BBA Degree

If Revision, Section(s) F, K, M, N, O, P, Q  
 Revised:  
 Date of Previous Revision: September 2007  
 Date of Current Revision: March 2008

**C:** ACCT 4520 **D:** Advanced Management Accounting **E:** 3

Subject & Course No.	Descriptive Title	Semester Credits						
<b>F:</b> Calendar Description:								
<p>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 understanding of the ethical responsibilities of management accountants. Topics include: management accounting, control systems and decisions; capital budgeting; contemporary approaches to product costing; implementing: business process redesign, balanced scorecard, benchmarking, target costing, customer profitability analysis; ethics; transfer pricing; monitoring customer value and evaluating internet marketing.</p>								
<p><b>G:</b> Allocation of Contact Hours to Type of Instruction / Learning Settings</p> <p>Primary Methods of Instructional Delivery and/or Learning Settings:</p> <p><b>Lectures</b></p> <p>Number of Contact Hours: (per week / semester for each descriptor)</p> <p><b>Lecture: 4 hours per week</b></p> <p>Number of Weeks per Semester:</p> <p><b>15 weeks x 4 hrs/week = 60 hours</b></p>	<b>H:</b> Course Prerequisites:							
	(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)							
	<b>I:</b> Course Corequisites:							
	Nil							
<b>J:</b> Course for which this Course is a Prerequisite								
Nil								
<b>K:</b> Maximum Class Size:								
30								
<b>L:</b> PLEASE INDICATE:								
<table style="border: none;"> <tr> <td style="border: 1px solid black; width: 30px; height: 20px;"></td> <td>Non-Credit</td> </tr> <tr> <td style="border: 1px solid black; width: 30px; height: 20px;"></td> <td>College Credit Non-Transfer</td> </tr> <tr> <td style="border: 1px solid black; width: 30px; height: 20px; text-align: center;">X</td> <td>College Credit Transfer:</td> </tr> </table>				Non-Credit		College Credit Non-Transfer	X	College Credit Transfer:
	Non-Credit							
	College Credit Non-Transfer							
X	College Credit Transfer:							
SEE BC TRANSFER GUIDE FOR TRANSFER DETAILS ( <a href="http://www.bctransferguide.ca">www.bctransferguide.ca</a> )								

<b>M:</b>	<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"> <li>1. Analyze alternatives in a variety of decision situations and recommend an appropriate course of action;</li> <li>2. Perform capital budget analysis;</li> <li>3. Discuss contemporary approaches to product costing and benchmarking;</li> <li>4. Apply activity based management techniques in appropriate situations;</li> <li>5. Apply performance evaluation methods.</li> </ol>										
<b>N:</b>	<p>Course Content</p> <ol style="list-style-type: none"> <li>1. Certified Management Accountants Code of Ethics</li> <li>2. Contemporary methods including regression analysis and linear programming for costing and resource management</li> <li>3. Capital budgeting</li> <li>4. Inventory management with emphasis on activity based management, just in time purchasing, materials requirement planning, economic order quantity</li> <li>5. Performance evaluation including balanced scorecard, benchmarking, customer profitability, internet marketing</li> <li>6. Managing quality</li> <li>7. Implementing business process redesign</li> <li>8. Integration of course themes and decision making in a strategic context</li> </ol>										
<b>O:</b>	<p>Methods of Instruction</p> <p>Lectures, group discussions and case analysis.</p>										
<b>P:</b>	<p>Textbooks and Materials to be Purchased by Students:</p> <p>Hornigren, Charles T. et al. <u>Cost Accounting: A Managerial Emphasis</u>, latest Canadian edition. Pearson Educational.</p> <p>Harris, John. <u>Student Guide and Review Manual</u>, latest Canadian edition. Pearson Educational, optional.</p> <p>Hornigren, Charles T. et al. <u>Student Solution Manual</u>, latest Canadian edition. Pearson Educational, optional.</p> <p>Various Management Accounting Guidelines and Management Accounting Practices published by the Certified Management Accountants of Canada.</p> <p>Instructor compiled materials (if applicable).</p> <p>Any one of the following calculators:</p> <ol style="list-style-type: none"> <li>1. Texas Instruments BA II Plus</li> <li>2. Hewlett Packard 10B</li> </ol>										
<b>Q:</b>	<p>Means of Assessment</p> <table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 80%;">Assignments</td> <td style="text-align: right;">10%</td> </tr> <tr> <td>Projects/cases/tests</td> <td style="text-align: right;">20%</td> </tr> <tr> <td>Midterm examination(s)</td> <td style="text-align: right;">30%</td> </tr> <tr> <td>Final examination</td> <td style="text-align: right;"><u>40%</u></td> </tr> <tr> <td></td> <td style="text-align: right;">100%</td> </tr> </table> <p>STUDENTS MUST WRITE BOTH THE MIDTERM EXAMINATION(S) AND THE FINAL EXAMINATION TO OBTAIN CREDIT FOR THE COURSE.</p>	Assignments	10%	Projects/cases/tests	20%	Midterm examination(s)	30%	Final examination	<u>40%</u>		100%
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Final examination	<u>40%</u>										
	100%										

<p><b>R:</b> Prior Learning Assessment and Recognition: specify whether course is open for PLAR</p> <p>No.</p>
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Course Designer(s): Glen Stanger/George Robertson

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Education Council / Curriculum Committee Representative

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Dean / Director: Rosilyn Coulson

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Registrar: Trish Angus

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