



EFFECTIVE: SEPTEMBER 2005 CURRICULUM GUIDELINES

A. Division: Instruction Effective Date: September 2005
B. Department / Commerce & Business Admin. Revision New Course
 Program Area: Accounting Management
 If Revision, Section(s) H, Q
 Revised:
 Date of Previous Revision: September 2004
 Date of Current Revision: February 2005
C: ACCT 2320 **D:** Managerial Accounting I **E:** 3

Subject & Course No.	Descriptive Title	Semester Credits
F: Calendar Description:	This course introduces the student to the principles of accounting using actual, normal, standard, direct (variable) and absorption costing.	

Allocation of Contact Hours to Type of Instruction / Learning Settings Primary Methods of Instructional Delivery and/or Learning Settings	(Grade of C or better). I: Course Corequisites: nil J: Course for which this Course is a Prerequisite ACCT 2420
--	---

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.

Q: Means of Assessment

Computer Assignments (minimum of 5)	10%
Written/Oral Assignments and/or Quizzes	10%
Tests	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