



A: Division: **Instruction** Date: **June 2000**
B: Department/ **Commerce & Business Admin.** New Course Revision
 Program Area: **Accounting Management**
 If Revision, Section(s) Revised: **F, H, M, N, P, Q, R**
 Date Last Revised: **November 1998**

C: ACCT 420 D: Managerial Accounting II E: 3

Subject & Course No.	Descriptive Title	Semester Credits
<p>F: Calendar Description: This course introduces the student to alternative systems, processes, and analytical techniques used in managing and controlling more sophisticated business operations. Topics include pricing decisions, costs of quality, sales variances, cost allocation techniques, process and hybrid costing systems, inventory management and transfer pricing. Spreadsheet applications and casework will be used where appropriate.</p>		
<p>G: Allocation of Contact Hours to Types of Instruction/Learning Settings</p> <p>Primary Methods of Instructional Delivery and/or Learning Settings:</p> <p>Lectures</p> <p>Number of Contact Hours: (per week / semester for each descriptor)</p> <p>Lecture: 4 Hrs.</p> <p>Total: 4 Hrs.</p> <p>Number of Weeks per Semester:</p> <p>15 Weeks X 4 Hrs per week = 60 Hrs.</p>	<p>H: Course Prerequisites:</p> <p>ACCT 320 and ACCT 220 and CMNS 115</p>	
	<p>I: Course Corequisites:</p> <p>nil</p>	
	<p>J: Course for which this Course is a Prerequisite:</p> <p>nil</p>	
	<p>K: Maximum Class Size:</p> <p>35</p>	
<p>L: PLEASE INDICATE:</p> <p><input type="checkbox"/> Non-Credit</p> <p><input type="checkbox"/> College Credit Non-Transfer</p> <p><input checked="" type="checkbox"/> College Credit Transfer: Requested <input checked="" type="checkbox"/> Granted <input type="checkbox"/></p> <p>SEE BC TRANSFER GUIDE FOR TRANSFER DETAILS (www.bccat.bc.ca)</p>		

M: Course Objectives/Learning Outcomes

At the end of the course, the successful student should be able to:

1. demonstrate the use of alternative systems and techniques to furnish cost data in more complex operational settings;
2. develop, analyze and use appropriate data for management decision-making and control purposes given a variety of business operating scenarios;
3. demonstrate the application of spreadsheet software to managerial accounting.

N: Course Content

- 1.1 Cost allocation
- 1.2 Cost allocation: joint products and by-products
- 1.3 Process costing systems
- 1.4 Spoilage, rework and scrap
- 1.5 Inventory Management, Just-in-time, and backflush costing

- 2.1 Pricing decisions, product profitability decisions, and cost management
- 2.2 Strategy, balanced scorecard and strategic profitability analysis
- 2.3 Revenues, sales variances and customer profitability analysis
- 2.4 Cost management : quality, time, and the theory of constraints
- 2.5 Management control systems, transfer pricing and multinational considerations.

- 3.1 Assignments and case analysis using appropriate software.

O: Methods of Instruction

Lectures, demonstration, and discussion combined with written and computerized exercises in problem-solving activities. In addition, students will be required to use a team approach in the oral presentation of solutions to discussion questions, case analyses, and the computerized presentation of a case analysis.

P: Textbooks and Materials to be Purchased by Students:

Horngren, Charles T. et al. Cost Accounting -- A Managerial Emphasis, latest Canadian edition. Pearson Educational.

Harris, John. Student Guide and Review Manual, latest Canadian edition. Pearson Educational.

Horngren, Charles T. et al. Student Solution Manual, latest Canadian edition. Pearson Educational (Optional). *(These books are also used in ACCT 320.)*

Any one of the following calculators:

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

Instructor compiled materials (if applicable)

Q: Means of Assessment

Computer Assignments (minimum of 5)	10%
Written/Oral Assignments and/or Quizzes	05%
Case Analysis (Group)	05%
Tests or Midterm Examination **	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**

Education Council/Curriculum Committee Representative

Dean/Director: **Jim Sator**

Registrar: **Trish Angus**