



**EFFECTIVE: SEPTEMBER 2004**  
**CURRICULUM GUIDELINES**

**A.** Division: Instruction Effective Date: September 2004

**B.** Department / Commerce & Business Admin  
 Program Area: Accounting Management

If Revision, Section(s) C,H,P  
 Revised:

Date of Previous Revision: March 2003

Date of Current Revision: September 2004

**C:** ACCT 2420

**D:** Managerial Acsi

decisions, costs of quality, sales variances, cost allo  
 ness operations. Topics include pricing

**M:** Course Objectives / Learning Outcomes

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

Hornigren, 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.

Hornigren, Charles T. et al. Student Solution Manual, latest Canadian edition. Pearson Educational (Optional). *(These books are also used in ACCT 2320.)*

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

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