

EFFECTIVE: SEPTEMBER 2007

F: Calendar Description: This course develops a conceptual understanding of the role of management accounting information. S	tudents
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learn to perform analysis to support managerial decisions, design and implement management control sy 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-ru- decisiond	n
used to illustrate concepts and provide hands on experience.	ts are
G: Allocation of Contact Hours to Type of Instruction / Learning Settings ACCT 2420 with a grade of "C" or better A	
Primary Methods of Instructional Delivery and/or Learning ENGL 1130 with a grade of "C" or better BUSN 3431 with a grade of "C" or better	MD
I: Course Corequisites:	
Nil	
J: Course for which this Course is a Prerequis	ite
Nil	

Date: April 2006

M: Course Objectives / Learning Outcomes

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

- 1. analyze alternatives in a variety of decision situations and recommend an appropriate course of action;
- 2. perform capital budget analysis;
- 3. discuss contemporary approaches to product costing and benchmarking;
- 4. apply activity based management techniques in appropriate situations;
- 5. discuss performance evaluation tools.

N: Course Content

- 1. Management accounting and decision making.
- 2. Making short-run decisions.
- 3. Decision framing.
- 4. Capital b

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