A. Division: Instruction

Effective Date: September 2005

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

Revision [X]   New Course [ ]

If Revision, Section(s) Revised: H, Q

Date of Previous Revision: September 2004

Date of Current Revision: February 2005

C: ACCT 2420   **D:** Managerial Accounting II   **E:** 3

Subject & Course No.	Descriptive Title	Semester Credits

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.

G: Allocation of Contact Hours to Type of Instruction / Learning Settings

Primary Methods of Instructional Delivery and/or Learning Settings:

Lecture

Number of Contact Hours: (per week / semester for each descriptor)

Lecture: 4 Hours

Number of Weeks per Semester:

15 Weeks X 4 Hours per week = 60 Hours

H: Course Prerequisites:

ACCT 2320 with a grade of C or better AND ACCT 1220 with a grade of C or better AND CMNS 1115 with a grade of C or better.

I: Course Corequisites:

nil

J: Course for which this Course is a Prerequisite

nil

K: Maximum Class Size:

35

L: PLEASE INDICATE:

[ ] Non-Credit

[ ] College Credit Non-Transfer

[X] College Credit Transfer: Requested [X]   Granted [ ]

SEE BC TRANSFER GUIDE FOR TRANSFER DETAILS (www.bctransferguide.ca)

Date: February 2005

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

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 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	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: Rosilyn Coulson   Registrar: Trish Angus

Date: February 2005