



**Douglas  
College**

**SEPTEMBER 2003  
CURRICULUM GUIDELINES**

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

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

If Revision, Section(s) H  
 Revised:  
 Date of Previous Revision: 2000-06:  
 F,H,M,N,P,Q,R  
 Date of Current Revision: March 2003

**C:** ACCT 320 **D:** Managerial Accounting I

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**F:** Subject & Cour  
 Calendar Description: This course introduces the student to the principles of managerial systems, control, and decision-making, and analysis of financial information for service, merchandising and manufacturing sectors. Topics include: job-order costing using actual, normal, standard, direct (variable) and absorption costing methodologies; activity based costing.

**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.
  
- 2.1 Master budget and responsibility accounting
- 2.2 Flexible budgets, variances, and management control: I
- 2.3 Flexible budgets, variances, and management control: II
- 2.4 Income effects of alternative inventory-costing methods
  
- 3.1 Determining how costs behave
- 3.2 Decision making and relevant information
  
- 4.1 Assignments using appropriate software.

**O:** Methods of Instruction

Lectures, demonstration, and discussion combined with writtenwa

**Q:** Means of Assessment

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