



## **EFFECTIVE: SEPTEMBER 2004**

### **CURRICULUM GUIDELINES**

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

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

Revision  New Course

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

Date of Previous Revision: March 2003

Date of Current Revision: September 2004

**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 written and computerized exercises in problem-solving activities will be used.

**P:** Textbooks and Materials to be Purchased by Students

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

