A. Division: Instruction

Effective Date: September 2005

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

Revision   [X]   New Course   [ ]

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

Date of Previous Revision: September 2004

Date of Current Revision: February 2005

C: ACCT 2320   **D**:   Managerial Accounting I   **E:**   3

| Subject & Course No. | Descriptive Title | Semester Credits |

F: Calendar Description: This course introduces the student to the prini

ng using actual, normal, standard, direct (variable) and absorption costing .

Allocation of Contact Hours to Type of Instruction / Learning Settings Primary Methods of Instructional Delivery and/or Learning Setti	de of C or better).
	I: Course Corequisites: nil
	J: Course for which this Course is a Prerequisite ACCT 2420

Date: February 2005

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.

Q: Means of Assessment

Computer Assignments (minimum of 5)	10%
Written/Oral Assignments and/or Quizzes	10%
Tests	20%
Midterm Examination	30%
Final Examination	30%
	100%

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

Date: February 2005