

BRITISH COLUMBIA INSTITUTE OF TECHNOLOGY

COURSE OUTLINE

COURSE NAME Management Accounting

COURSE NUMBER FMGT 2110

DATE December, 1995

Prepared by Peter Woolley

Taught to Third Year

School School of Business

School School of Business

Program Financial Management

Program Admin. Systems Management

Date Prepared December, 1995

Option Double Diploma

Term IV Hrs/Wk 4 Credits _____

No. of Weeks 18 Total Hours 72

Instructor(s) Peter Woolley Office SE6-379 Local 6751

Office Hours To be announced at the first lecture

COURSE OBJECTIVES

Upon successful completion of this course, the student will be able to:

1. understand the linkage between accounting & management.
2. analyze & project various Financial Statements.
3. establish a rational profit target.
4. analyze short & long run resource allocation problems.
5. understand & be able to employ product costing methods.
6. appreciate control systems and evaluation techniques.
7. capital budgeting.

EVALUATION

Final Examination	<u>50</u>	<u>%</u>
Mid-Term	<u>20</u>	<u>%</u>
Other (1)	<u>30</u>	<u>%</u>

REQUIRED TEXT(S) AND EQUIPMENT

Texts: Managerial Accounting; Third Canadian Edition. Garrison, Noreen, Chesley; Carroll

Financial Accounting Principles; Second Canadian Edition. Larson Zin Nelson Irwin.

RECOMMENDED TEXT(S)

Work book/study guide for use with Managerial Accounting; Third Canadian Edition. Garrison, Noreen, Chesley, Carroll

REFERENCE TEXTS AND RECOMMENDED EQUIPMENT

As present value calculations and statistics are used in this course a calculator with present value and statistical functions will prove useful in the laboratory and examinations.

COURSE SUMMARY

This course has been developed for non accounting majors so they may have an appreciation of the uses and limitations of managerial accounting in the decision making process of an organization.

A variety of analytical techniques which employ financial and other quantitative data will be studied to support management decisions

COURSE OUTLINE
(continued)

Week Lecture or Lab Number	Material Covered	Text * References
<u>WEEK</u>		<u>CHAPTER REFERENCE</u>
1	Bonds	L17
2	Financial Statement Analysis	L19
3	Managerial Accounting	G1
4	Cost Concepts	G2
5	Job Order Costing	G3
6	Process Costing	G4
7	Cost Behavior	G5
8	MID TERM EXAMINATION	
9	Cost Volume Profit Analysis	G6
10	Variable Costing	G7
11.	Overhead Costing	G8
12	Profit Planning	G9
13	Standard Costing	G10
14	Flexible Budgets and Overhead	G11
15	Decentralized Operations, Segment Reporting	G12
16	Pricing Products and Services	G13
17	Relevant Costs	G14
18	Capital Budgeting	G15
19	Investment Decisions	G16
	FINAL EXAMINATION	
	* Garrison Text = G	
	* Larson Text = L	

ASSIGNMENT SCHEDULE

Assignment Number	(Garrison text except for 1 and 2) Assignment	Due Date
1	Larson Ex. 17-1, 17-2, 17-3, 17-4, 17-5, 17-6	Assignments are due at the <u>start</u> of the following weeks lab session.
2	Larson Ex. 19-4, 19-5, 19-6, 19-7	
3	P1-1, P1-2	
4	E2-2, E2-4	
5	E3-2, E3-4, E3-6	
6	E4-2, E4-4, E4-6	
7	E5-2, E5-4, P5-18	
8	E6-2, E6-4	
9	E7-2, E7-4	
10	E8-2, E8-4, E8-6	
11	E9-2, E9-4, E9-6	
12	E10-2, E10-4	
13	E11-2, E11-4, E11-6	
14	E12-2, E12-4, E12-6	
15	E13-2, E13-4, E13-6	
16	E14-2, E14-4, E14-6	
17	E15-2, E15-4, E15-6	
18	E16-2, E16-4, E16-6	
	END OF TERM	