




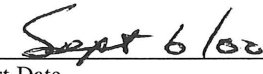
OCT 16 2000

BRITISH COLUMBIA INSTITUTE OF TECHNOLOGY
School of Business
Program: Management Systems
Option: A & B

Course Outline for
FMGT 3221
Management Accounting

Hours/Week:	Total Hours: 60	Term/Level: 3
Lecture: 2	Total Weeks: 15	Credits: 3
Lab: 2		
Other:		

Prerequisites	Course No. is a Prerequisite for
Course No. FMGT 2100, 2180	Course No.
Course Name	Course Name

Course Record	
Developed by:	Russ Curtis, Financial Management
	Instructor Name and Dept.
Date:	Sept. 1999
Revised by:	Robin G. Dalziel, Financial Management
	Instructor Name and Dept.
Date:	Sept. 2000
Approved by:	
	Associate Dean / Program Head
	
	Start Date

Course Description: A Specialist module that introduces students to Management Accounting applications for General Managers in both service and manufacturing firms.

Course Goals: To provide the student with the ability to utilize accounting information to make good administrative decisions.

Evaluation

Weekly Assignments	15 %
Quizzes,	15 %
Tests (2)	60 %
Project	10 %
Total	100 %

Course Outcomes and Sub-Outcomes

- Understand the linkage between accounting information and a range of management decisions.
- Analyze and project various financial reports and statements.
- Understand cost concepts and behavior and their application to decision-making.
- Forecast and prepare operating budgets.
- Understand basic product/service costing methods including Activity Based Costing.
- Understand and perform product mix and pricing decisions.
- Apply differential analysis to short-run resource allocation problems.
- Apply basic variance analysis techniques and other scorekeeping techniques.
- Appreciate the control techniques appropriate for decentralized operations.

Course content corresponding with the above outcomes.

- The DuPont Method of financial statement analysis will be employed in the analysis and projection of financial statements.
- Operating budgets, including cash budgets will be developed for both service and manufacturing settings. A term project will be carried out in budgeting.
- Job Order costing will be covered with some discussion of activity based costing and overhead allocation methods.
- Standard cost and variance analysis will emphasize direct, variable costs.
- The link between product costing, product pricing and product mix decisions will be made.
- Relevant costs and incremental analysis will be related to the current trend to outsource production of all but the most critical items in a product mix.
- Establish the relationship between planning and control and the need for both task and performance measurement and controls.
- Explore the various methods and the pros and cons of transfer pricing and ROI analysis.



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Detailed Course Specifications for
FMGT 3221: Management Accounting

Effective Date

September 5, 2000

Instructor(s)

Robin G. Dalziel	Office No:	SE6-319	Phone:	604.451.6937
dalziel@bcit.ca	Office Hours:	As Posted		

Text(s) and Equipment

Required: Management Accounting. Atkinson, Banker, Kaplan, and Young. Prentice Hall.
Latest Edition.

PC with Microsoft Excel, V 5.0 (or better)
Financial Calculator (Sharp EL-733 or similar)

Recommended:

Course Notes (Policies and Procedures)

Teaching and Assessment

- This subject is offered in a lecture/tutorial/lab format.
- All assignments will be prepared using spreadsheet software.
- Collaborative learning is encouraged. However, all work submitted for grading must be distinct and individual.
- Discussion problems will be covered in the tutorial and lab sessions.
- Weekly Assignments will be turned in for grading.
- All assignments will be saved to disc. Discs will be collected throughout the semester for assessment of the weekly assignments.
- Four quizzes will be given throughout the term, the top three will be included in the assessment.
- A Budgeting Project will be assigned at the beginning of term and is due at the end of term.
- Midterm and final examinations will be administered.
- Acts of Cheating, Plagiarism and dishonesty are not tolerated; the degree of punitive action may range from a written warning to withdrawal from the program. The penalties may also be applied to students who knowingly contribute to the act of dishonest, cheating and/or plagiarism (refer to the current BCIT Calendar).
- All work assigned in this subject must be completed and submitted for grading or an Incomplete standing will be assigned. Late assignments will only be graded when a medical excuse is offered.
- There will be no make up exams, quizzes, assignments, or projects. For those students with a documented absence the marks may be reallocated at the discretion of the instructor.

I.D. Required in Examination Centres

Effective December 2000, in order to write exams, students will be required to produce photo-identification at examination centres. Photo I.D. must be placed on the desk before an exam will be issued to the student. The I.D. must remain in view on the desk while writing the exam, for inspection by invigilators. Students should bring a BCIT OneCard or alternatively two pieces of identification, one of which must be government photo I.D. such as a drivers license. Please see BCIT Policy #5300, Formal Invigilation Procedures.

Assignment Details

- Weekly assignments will be due the week after the material is covered in the tutorial/lab.
- The instructor will collect student discs throughout the semester on a random basis. Five assignments will be evaluated on this basis.
- Quizzes will be announced a week in advance.
- The budgeting project will be assigned early in the semester. Progress on the project will be encouraged during the course. Late projects will not be accepted.



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FMGT 3221***This schedule is subject to change at the discretion of the instructor.*****Management Accounting**

Week of	Material Covered	Reference/Reading	Assignment	Lab Problems
Sept 6	Class/course intro	Ch. 1, Ch 12 (p 579 ff.)	9-59 Project	
Sept 11	DuPont Analysis	Ch 3	Handout	Handout
Sept 18	Cost Concepts	Ch 4	3-35	3-27, 30
Sept 25	Cost Behavior	Ch 5	4-30	4-38, 42
Oct 2	Cost Allocation / ABC	Ch 6	5-41	5-33, 39
Oct 9	Midterm Exam			
Oct 16	Budgeting	Ch 9	9-47	9-51, 52
Oct 23	Project / Pricing / Product mix	Ch 9, 7	9-54	9-53
Oct 30	Outsourcing	Ch 8	7-28	7-24, 30
Nov 6	Decision Costs	Ch 11, 12	8- 38	8-31, 35
Nov 13	Financial Control	Ch 13	TBA	TBA
Nov 20	Modern Costing	Ch 13	Project	Project
Nov 27	Review / Project		Review	Review
Dec 4	Exam Week			