



FEB 12 2002

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

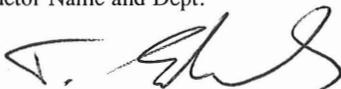
Course No. FMGT 2100, 2180
Course Name

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Course Name

Course Record

Developed by: Russ Curtis, Financial Management Date: Sept. 1999
Instructor Name and Dept.

Revised by: Robin G. Dalziel, Financial Management Date: Sept. 2001
Instructor Name and Dept.

Approved by:  Start Date
Associate Dean / Program Head

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

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.

- 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.

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

- Assignments will be due the week after the material is covered in the tutorial/lab.
- The instructor will collect assignments 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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This schedule is subject to change at the discretion of the instructor.

Management Accounting

Week of	Material Covered	Reference/Reading	Assignment	Lab Problems
Sept 3	Class/course intro	Ch. 1	11 - 69 Project	
Sept 10	Analysis of Business	Ch 2		
Sept 17	Managerial Accounting Concepts	Ch 3		
Sept 24	Traditional Cost Management Systems	Ch 4		
Oct 1	Activity-Based Systems	Ch 5		
Oct 8	Activity and Process Costing	Ch 6		
Oct 15	Midterm Examination	Ch 1 to 6		
Oct 22	Budgets	Ch 11		
Oct 29	Responsibility Centres	Ch 12		
Nov 5	Pricing and Product Planning	Ch 7		
Nov 12	Capital Budgeting	Ch 8		
Nov 19	Strategic Control Systems	Ch 9		
Nov 26	Motivating Behaviour	Ch 10		
Dec 3	Review / Project		Review	
Dec 10	Exam Week	Ch 1 to 12		