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**BRITISH COLUMBIA INSTITUTE OF TECHNOLOGY School of Business**

**COURSE OUTLINE FOR:-Management Accounting**      **DATE: August 1998**  
**TAUGHT BY: Financial Management Technology**  
**TAUGHT TO: Management Systems**      *FMGT 3221*

*Program: Management Systems*  
*Option: Sets A, B, C and D*

<b>Hours/Week:</b>	4	<b>Total Hours:</b>	60	<b>Term/Level:</b>	3
<i>Lecture:</i>	2				
<i>Lab:</i>	2				
<i>Other:</i>		<b>Total Weeks:</b>	15	<b>Credits:</b>	4

Instructor Wayne Quon	
Office No. SE6-343	451-6759
E-Mail:	Fax: 439-6700
Office Hours: AS POSTED	

**Pre-requisites: FMGT 2100 or 2180**

**Course Description and Goals:** Covers the management accountant's role in decision making, planning and control of company operations through budgeting, standard costing and evaluation systems.

**Prior Learning Assessment Method:** Not Applicable

**Evaluation:** A Final Grade of 50% is required for successful completion of the course.  
**Policy:** A

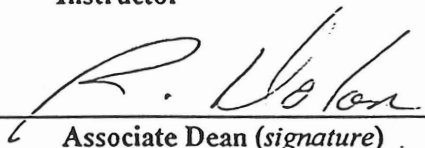
Final Examination		35%
Midterm Tests		25%
Quizzes		20%
Assignments		20%
Projects/Reports		0%
Other		0%

#### Course Learning Outcomes

*At the end of this course, the student will be able to:*

1. Understand the linkage between accounting information and a range of management decisions.
2. Analyze and project various financial statements.
3. Understand and apply cost concepts and cost behavior.
4. Forecast and prepare operating budgets.
5. Understand fundamental product costing methods, including ABC.
6. Understand and perform product mix and pricing decisions.
7. Apply differential analysis to short-run resource allocation problems.
8. Apply fundamental variance analysis techniques and other scorekeeping techniques
9. Appreciate the control techniques appropriate for decentralized operations

#### Course Record:

Developed by:	_____	Date:	August 1997
	Instructor		
Revised by:	W. Quon	Date:	August 1998
	Instructor		
Approved by:		Date:	Aug/98
	Associate Dean (signature)		

#### Text(s) and Equipment

Required: Managerial Accounting, Atkinson, Banker, Kaplan and Young  
 Texts & Tools      Prentice Hall. Latest Edition.  
                                  PC with Microsoft Excel, V 5.0 (or better)

Financial Calculator (Sharp EL-733 or similar).

Reference or Recommended:

### Course Notes (Policies and Procedures)

- **Assignments:** Late assignments or projects will not be accepted for marking. Assignments must be done on an individual basis unless otherwise specified by the instructor.
- **Attendance:** The attendance policy as outlined in the current BCIT Calendar will be enforced.
- **Course Outline Changes:** The material specified in this course outline may be changed by the instructor. If changes are required, they will be announced in class.
- **Ethics:** BCIT assumes that all students attending the Institute will follow a high standard of ethics. Incidents of cheating or plagiarism may, therefore, result in a grade of zero for the assignment, quiz, test, exam, or project for all parties involved and/or expulsion from the course.
- **Illness:** A doctor's note is required for any illness causing you to miss assignments, quizzes, tests, projects or exams. At the discretion of the instructor, you may complete the work missed or have the work prorated (i.e. an average is given according to your performance throughout the course).
- **Makeup Tests, Exams or Quizzes:** There will be no makeup tests, exams or quizzes. If you miss a test, exam or quiz, you will receive zero marks. Exceptions may be made for documented medical reasons or extenuating circumstances.
- **Labs:** Lab attendance is mandatory. Lab exercises are due at the end of the lab period.

### Assignment Details:

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\* This schedule is subject to change at the discretion of the instructor.

Week/ Lecture Number	Material Covered	Reference	Lab Prep	Assignment s
1	Class/Course Introduction	Chpt 3		
2	Cost Concepts	Chpt 4	3-28, 30	3-31
3	Cost Behaviour	Chpt 5	4-29, 30	4-32
4	Cost Allocation	Chpt 6	5-25, 26	5-33
5	Pricing & Product Mix Decisions	Chpt 7	6-24, 30	6-33
6	Short Run Allocation Decisions	Chpt 8	7-21, 23	7-36
7	Mid-Term Quizz			
8	Budgeting – Overview	Chpyt9	8-20, 22	8-28
9	Cash Budgets	Chpt 9	9-44, 45	9-46
10	Comprehensive Problem (9-59)	Chpt 12	9-51, 53	9-54
11	DuPont Scorekeeping	Chpt 12	TBA	TBA
12	Control of Decentralized Firms		12=43, 45	12-44
13	Review			