

**BCIT COURSE OUTLINE**

**Ref. no./Date**

**FMGT 3222     September 1994**

**Title**

**MARKETING MANAGEMENT ACCOUNTING**

**Type and**

A Specialist Module aimed at Management Accounting applications in the Marketing Management domain.

**Purpose**

**Required by**

Advanced Technology Marketing, Advertising & Sales Promotion, Tourism Management.

**Instructor**

Russ Curtis

Office: SE6-333    Phone: local 6756

Office hours: Wednesday 11:30 - 2:30 (in SW3 3655)

Friday 2:30 - 4:30 (in 2N 328)

**Required**

**Texts & Tools**

Managerial Accounting, Garrison Chesley & Carroll

Business Publications, Inc. Latest Edition.

PC with Microsoft Excel, V 2.0 (or better)

Financial Calculator (Sharp EL-733 or similar).

**Prerequisites**

Introductory Financial Accounting, Statistics

Business Mathematics, Introduction to Computers

**Learning**

**Outcomes**

**Upon successful completion of this subject, students will be able to:**

1. Understand the linkage between accounting and a range of marketing management decisions.
2. Analyze and project various financial statements.
3. Establish a rational profit target and prepare operating budgets.
4. Apply differential analysis to short-run resource allocation problems.
5. Apply fundamental variance analysis techniques.
6. Understand fundamental product costing methods.
7. Apply fundamental capital budgeting techniques.

**Content/Context**

**Corresponding with the above Learning Outcomes:**

1. The DuPont Method of financial Statement Analysis will be employed in the analysis and projection of financial statements.
2. Operating budgets, including cash budgets will be developed for both service and manufacturing settings.
3. Job Order costing will be covered with some discussion of activity based costing and overhead allocation methods.
4. Standard costing and variance analysis will be covered, with an emphasis on direct, variable cost analysis.
5. Capital Asset Planning techniques including tax shield and recapture calculations will be covered as will the CMA Lease Analysis method.

## /FMGT 3222 MARKETING MANAGEMENT ACCOUNTING

### Teaching and Learning Approaches

Marketing students learn the use of a Spreadsheet during the first year. All assignments will be prepared using spreadsheet software. Assignments will be saved to disc and printed at the end of term to make a Folio of work done in this subject. Assignments are of two types: problems to be prepared for lab discussion and homework problems (to be handed in for grading). This subject is a lecture/lab style presentation.

### Assessment Procedure

Weekly assignments and lab problems will be prepared using Microsoft Works and assembled as a folio at the end of term.

Five quizzes will be given during the term (in lecture periods). Each quiz is worth 5% of the term grade, with a 'throw-out' allowed.

Midterm and final examinations will be given.

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 dishonesty, cheating and/or plagiarism. (Refer to pages 1 and 2 of the current BCIT Calendar)

Assessment	Midterm test	20%
Procedures	Quizzes	20%
Weights	Homework	10%
	Folio*	20%
	Final exam	30%
* Folio	Completeness**	10%
Assessment	Presentation	10%

### \*\* Folios shall contain:

- Problems prepared for lab discussion
- Problems prepared for homework
- Corrected Quizzes
- Corrected Midterm examination

**PLAN OF WORK**  
**Sheet2**

FMGT 3222

FALL 1994

Instructor: Russ Curtis

Week of:	LECTURE TOPICS	TEXT	LAB PROBLEMS	HOMEWORK	QUIZZES
9-Sep	a. Course Introduction b. DuPont Analysis	ch 18	lab orientation		
16-Sep	a. Operating ratios b. Ratio formulation	ch 18	18-21 part 2	18-22	
23-Sep	a. Cost terms & concepts b. Cost identification	ch 02	18-15	18-15	
30-Sep	a. Job costing b. Overhead rates	ch 03	2-9, 2-11	2-12	quiz no. 1
7-Oct	a. Cost behaviour b. Direct costing	ch 05,06	3-16, 3-20	3-25	
14-Oct	a. Segment reporting b. Budgeting	ch 07	5-14, 6-12	6-10	quiz no. 2
21-Oct	a. Cash budgets b. Midterm test	ch 08	7-10, 7-12	7-13	midterm
28-Oct	a. Standard costing b. Variance reporting	ch 09	8-11	8-12	
4-Nov	a. Relevant costs b. Make or buy	ch 13	9-10, 9-12	9-14	quiz no. 3
11-Nov	a. Capital budgeting b. Basic techniques	ch 14	13-15, 13-16	13-23	
18-Nov	a. More capital budgeting b. CCA tax shield	ch 15	14-14, 14-16	14-20	quiz no 4
25-Nov	a. Lease Purchase analysis b. Lease Purchase analysis	ch 15	15-9, 15-11	15-18	
2-Dec	a. Review b. Review	handouts			quiz no 5
9-Dec	a. Review b. Review	handouts			
16-Dec	Final exams				

**NOTE: All lab and homework problems:**

- a. Are to be saved to a data disc under a directory
- b. Are to be printed out and bound in a binder

