

<b>Hours/Week:</b>	4	<b>Total Hours:</b>	48	<b>Term/Level</b>	3
<b>Lecture:</b>	2	<b>Total Weeks:</b>	12	<b>Credits:</b>	4
<b>Lab:</b>	2				
<b>Other:</b>					

**Prerequisites**

**FMGT 3224 is a Prerequisite for:**

Course No.	Course Name
1st Year Business - BCIT	

Course No.	Course Name
Graduation	

**Course Goals**

See course outcomes

**Course Description**

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.

**Evaluation**

Final Examination	30%
Mid-Term Exams (2 @ 30%)	60%
Assignments	10%
<b>TOTAL</b>	<u>100%</u>



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### Course Outcomes and Sub-Outcomes

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

1. understand and apply cost concepts and cost behaviour.
2. apply fundamental variance analysis and other score keeping techniques.
3. analyze and support a range of short-run decisions using cost-volume-profit analysis.
4. understand fundamental product costing methods, including ABC.
5. prepare the manufacturing components of an operating budget.
6. understand and perform product mix and pricing decisions.
7. apply differential analysis to short-run resource allocation problems.
8. perform DCF-ROI analysis for capital investment decisions
9. apply the control techniques appropriate for decentralized operations.

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### Course Record

Developed by: Russ Curtis  
Instructor Name and Department (signature)

Date: September, 1997

Revised by: R.B. McCallum  
Instructor Name and Department (signature)

Date: August, 1998

Approved by: \_\_\_\_\_  
Associate Dean / Program Head (signature)

Start Date: \_\_\_\_\_

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**Effective Date**

September, 1998

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**Instructor(s)**

Rick McCallum

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Office Hrs.: To be announced at the first lecture

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**Text(s) and Equipment**

Required:

*Managerial Accounting*; Second Edition. Atkinson, Banker, Kaplan, Young; ISBN 0-13-255761-4

Recommended:

Sharp EL-733A Financial Calculator.

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**Course Notes (Policies and Procedures)**

Acts of cheating, plagiarism and dishonestly 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 page 3 of the current BCIT calendar).

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**Assignment Details**

There will be problems from the text (or handouts) assigned each week. These are due by 4 PM on Friday afternoon.

Week	Lecture Subject Material	Text* References
1	Course Introduction	Chapters 1, 2
2	Cost Concepts	Chapter 3
3	Cost Behavior	Chapter 4
4	Product Costing Systems	Chapter 5
5	<b>Mid Term Exam 1</b>	Review
6	Activity Based Costing	Chapter 6
7	Pricing and Product Mix Decisions	Chapter 7
8	Short-run Decisions	Chapter 8
9	<b>Mid-Term Exam 2</b>	Review
10	Budgeting	Chapter 9
11	Capital Investment Analysis	Chapter 10 plus handout
12	Performance Measurement	Chapter 12
13	<b>FINAL EXAMINATION</b>	Review