



BRITISH COLUMBIA INSTITUTE OF TECHNOLOGY

Course Outline Part A

School of Business

Program: Financial Management

Option: Accounting Degree

**FMGT 7210**

**Advanced Management Accounting**

---

<b>Hours/Week:</b>	3	<b>Total Hours:</b>	45	<b>Term/Level:</b>	Degree
<b>Lecture:</b>	2	<b>Total Weeks:</b>	15	<b>Credits:</b>	3
<b>Lab:</b>	1				
<b>Other:</b>					

---

**Prerequisites**

**FMGT 7210 is a Prerequisite for:**

Course No.	Course Name	Course No.	Course Name
FMGT 4210	Cost and Managerial Accounting 2	FMGT 8910	Integrative Business Management Practices

---

**Course Goals**

- Develop analytical and critical thinking skills by exploring relationships between management accounting systems and other aspects of the organization.
  - Apply management accounting concepts to varying types and sizes of organizations including small to medium-sized businesses.
  - Develop communication and teamwork skills.
  - Assess the importance of ethical decisions/behavior as they relate to all aspects of an organization.
  - Integrate the major topics of advanced management accounting.
- 

**Course Description**

This course will examine, in depth, topical areas from the discipline of management accounting with reference to and synthesis of applicable case material and videos. Topical areas include constraints, budgets, cost-benefit analysis, goal congruence, management control systems, transfer pricing, performance measurement, total quality management, linear programming, regression analysis, and ethical decision making.

---

**Evaluation**

Final examination	50%
Term project and presentation	25%
Case analysis	15%
Discussion of cases paper/videos	10%
<b>TOTAL</b>	<b>100%</b>

## Course Outcomes and Sub-Outcomes

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

1. explain the management accountant's role in general and with specific reference to internal departments as well as different types of organizations.
2. use the "Strengths, Weaknesses, Opportunities and Threats" (S.W.O.T.) technique in case analysis, noting key issues such as cost-benefit, behavioral patterns, and the need to adapt to change.
3. make decisions under difficult and unique environmental circumstances, either internal or external.
4. plan for constraints placed on organizations, such as competition, economies of scale, limited resources, out-sourcing, and factors affecting pricing decisions.
5. analyze the role of budgets both for the organization as a whole and for specific projects.
6. evaluate net present value comparisons, cash flows and the respective tax implications, as well as the effects of inflation and sensitivity analysis.
7. examine the nature of organizational planning, the establishment of goals and goal congruence.
8. evaluate management control systems for an organization.
9. measure performance in relation to controls and assess the importance of self-regulating systems and employee involvement.
10. evaluate alternative transfer pricing mechanisms, the effects on performance and the complexity in organizations.
11. design and evaluate performance measures in budgeting, return on investment and activity based management.
12. discuss the difficulties of measurement and evaluation using "Total Quality Management" (T.Q.M.).
13. analyze the effects of various pay incentive schemes on performance.
14. identify production constraints and develop a structural approach to linear programming and planning.
15. use regression analysis including multiple regression to design a complex model to be applied in an assigned business simulation.

---

## Course Record

Developed by: Jo-Ann Johnston, Financial Management Dept. Date: September, 1997  
Instructor Name and Department (signature)

Revised by: \_\_\_\_\_ Date: \_\_\_\_\_  
Instructor Name and Department (signature)

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



BRITISH COLUMBIA INSTITUTE OF TECHNOLOGY

Course Outline **Part B**

School of Business

Program: Financial Management

Option: Accounting Degree

**FMGT 7210**

**Advanced Management Accounting**

---

### Effective Date

---

### Instructor(s)

Jo-Ann Johnston

Office No.: SE6-343(IBM Bldg)

Office Hrs.:

Phone: 451-6759

Fax: 439-6700

E-mail: [jjohnston@bcit.bc.ca](mailto:jjohnston@bcit.bc.ca)

---

### Text(s) and Equipment

Required:

Management Accounting, 2nd Edition, Atkinson, Banker, Kaplan, Young.

Excel Software.

---

### 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 and are due at the beginning of the class.
- **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 exam. 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

1. Each week material will be presented for discussion and students must come prepared.
2. A research paper and two cases will be assigned during the term.
3. A major term project will be assigned to synthesize the material presented in this course, promote teamwork, as well as provide integration with the real world using actual company data. The results will be presented to the class.
4. The final exam will provide a capstone to the course and will be all inclusive.



BRITISH COLUMBIA INSTITUTE OF TECHNOLOGY

Schedule

School of Business

Program: Financial Management

Option: Accounting Degree

**FMGT 7210**

**Advanced Management Accounting**

Week	Topics	Reference/Reading
1	Management Accounting: Topic Overview	Chapter 1
2	The Organization as a System of Activities	Chapter 2
3	Cost Concepts	Chapter 3 2-53 p. 82
4	Cost Behavior	Chapter 4 Paper hand-in/Presentation
5	Product Costing Systems/2 Stage Allocations & ABC	Chapter 5 & 6
6	Pricing and Product-Mix Decisions	Chapter 7
7	Process and Activity Decisions (JIT)	Chapter 8 Case hand in
8	Budgeting and What if Analysis	Chapter 9
9	Capital Budgeting	Chapter 10
10	Planning and Control	Chapter 11 Case hand in
11	Financial Control, Cost Centers and Transfer Pricing	Chapter 12
12	Contemporary Management Accounting and Regression Analysis	Chapter 13
13	Compensation Issues	Chapter 14 Term Project due and Presentation
14	Management Accounting, Behavioral Factors and Change Management	Chapter 15
15	<b>FINAL EXAM</b>	

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