



BRITISH COLUMBIA INSTITUTE OF TECHNOLOGY
School of Business
Program: Bachelor of Technology in Accounting
Option:

Course Outline for:
FMGT 7210
Advanced Management
Accounting
Date: Fall 1998

Taught to: Degree Students

Hours/Week:	3.25	Total Hours:	45	Term/Level:	Degree
Lecture:	1	Total Weeks:	14	Credits:	3
Lab:	2.25				
Other:					

Instructor Jo-Ann Johnston

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Office Hours	Monday	Tuesday	Wednesday	Thursday	Friday
	Afternoon				

Prerequisites

FMGT 4210 Cost and Managerial Accounting 2

Course Description and Goals

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.

Goals;

- Develop analytical and critical thinking skills by exploring relationships between management accounting systems and other aspects of the organization.

Course Description and Goals, continued

- 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.

Evaluation

* Each week there will be a 10 minute chapter quiz.

Final Examination	50	%
Term Project & Presentation	25	%
Assignments/Quizzes	15	%
Discussion of cases, paper & videos	<u>10</u>	%
	<u>100</u>	%

Course Learning Outcomes

At the end of this course, the student should 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. Make decisions under difficult and unique environmental circumstances, either internal or external.
3. Plan for constraints placed on organizations, such as competition, economies of scale, limited resources, out-sourcing, and factors affecting pricing decisions.
4. Analyze the role of budgets both for the organization as a whole and for specific projects.
5. Evaluate net present value comparisons, cash flows and the respective tax implications, as well as the effects of inflation and sensitivity analysis.
6. Examine the nature of organizational planning, the establishment of goals and goal congruence.
7. Evaluate management control systems for an organization.
8. Measure performance in relation to controls and assess the importance of self-regulating

Course Learning Outcomes, continued

systems and employee involvement.

9. Evaluate alternative transfer pricing mechanisms, the effects on performance and the complexity in organizations.
10. Design and evaluate performance measure in budgeting, return on investment and activity based management.
11. Discuss the difficulties of measurement and evaluation using "Total Quality Management" (TQM).
12. Analyze the effects of various pay incentive schemes on performance.
13. Identify production constraints and develop a structural approach to linear programming and planning.
14. 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 L. Johnston, Financial Management
Department, DipT, BAS, CGA, MBA. Date: September 1997
Instructor

Revised by: Same as above Date: September 1998
Instructor

Approved by: _____ Date: _____
Associate Dean

Text(s) and Equipment**Required:**

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

Reference or Recommended:

Excel Software and Access to Computer and E-mail.

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 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;

To be announced.



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

Week	Topics	Reference /Reading
1	Management Accounting – Topic Overview	Chapter 1
2	The Organization as a System of Activities. Mock Production Line/ Chrysler Video	Chapter 2 Pr. 2-53 & Paper due.
3	Cost Concepts Article Discussion	Chapter 3 Pr. 3-38
4	Cost Behavior	Chapter 4 Pr. 4-34 & Paper due.
5	Product Costing Systems/2 Stage Allocations & ABC Case Discussions/Video – Keep on Trucking	Chapter 5 & 6 Pr. 5-32, 5-33
6	Pricing and Product-Mix Decisions Demo project presentation, Video – Bitter Pill, and Hiking Boots Eg.	Chapter 7 Pr. 6-20, 6-27
7	Process and Activity Decisions (JIT) Marshmallow Exercise and Ball toss/ Boots case in Inst. Manual	Chapter 8 Pr. 8-46

Week	Topics	Reference /Reading
8	Budgeting and What-if-Analysis Ritz Carlton Video and Case Discussion	Chapter 9 Pr. 9-52. 9-56
9	Capital Budgeting Deer Valley Resort Video	Chapter 10 Handout Question
10	Planning and Control Mission Statement (round table)/ Big Brother Video Balanced Scorecard reading	Chapter 11 Pr. 11-54
11	Financial Control, Cost Centers and Transfer Pricing Birch Paper Case	Chapter 12 Pr. 12-60
12	Contemporary Management Accounting and Regression Analysis Super Supermarket Video	Chapter 13 Pr. 13-61
13	Compensation Issues/ Management Accounting, Behavioral Factors and Change Management.	Chapter 14 & 15 Presentations & Project Due. Final Draft of Project Due
14	Final Exam	

Assignment/ Project	Title – Description	Date Given	Date Due	Comments
Intro. Paper	Sample of your writing	Sept. 14	Sept. 21	To see how you write.
1st Paper Due	To get used to degree work	Sept. 21	Oct. 5	Brief presentation too.
Term Project	Field work in subject. Semi-weekly progress reports required.	Oct. 5	Dec. 7	Presentation due Paper due week later. Late papers –5%/day.