



BRITISH COLUMBIA INSTITUTE OF TECHNOLOGY

School of Business

Program: Bachelor of Technology in Accounting

Option:

Taught to: Degree Students

Course Outline for:

**FMGT 7210**

**Advanced Management  
Accounting**

**Date: Fall 1999**

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<b>Hours/Week:</b>	3.15	<b>Total Hours:</b>	45	<b>Term/Level:</b>	Degree
Lecture:	1	<b>Total Weeks:</b>	14	<b>Credits:</b>	3
Lab:	2				
Other:					

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**Instructor Jo-Ann Johnston**

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6700 or 931-  
6399

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Office Hours	Monday Afternoon	Tuesday	Wednesday	Thursday	Friday Off Campus
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### Prerequisites

FMGT 4210 Cost and Managerial Accounting 2

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### 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

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## Course Description and Goals, continued

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.
- The behavioral aspects of management accounting will be emphasized

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## Evaluation

- \* Each week there will be assignment material due and a number of quizzes on the assigned reading material throughout the term.

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Final Examination	50	%
Midterm	10	%
Term Project & Presentation	20	%
Assignments/Quizzes	15	%
Discussion of cases, paper & videos	<u>5</u>	%
	<u>100</u>	

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## 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

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## Course Learning Outcomes, continued

congruence.

7. Evaluate management control systems for an organization.
8. Measure performance in relation to controls and assess the importance of self-regulating 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.



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**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 1999
	Instructor		
Approved by:		Date:	
	Associate Dean		

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

Management Accounting, 2<sup>nd</sup> Edition, Atkinson, Banker, Kaplan, Young.

**Reference or Recommended:**

MS Office Software and Access to Computer.

**MUST HAVE ACCESS TO E-MAIL**

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### 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.

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### Assignment Details;

To be announced.



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**Schedule for:**  
**Fall 1999**

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

Week	Topics	Reference /Reading
1	Management Accounting – Topic Overview Handout 1 <sup>st</sup> Assign., Chrysler Video/discussion	Chapter 1 Global Manager Article
2	The Organization as a System of Activities. Marshmallow Toss/, Prob. 2-51(in class)	Chapter 2 Assign. due, e-mail instructor
3	Cost Concepts Mock Production Line/ Problem 3-38 in class	Chapter 3 Reading 3.2 & Pr. 2-54 due
4	Cost Behavior Prob. 4-47, or 4-34 (in class)	Chapter 4 Reading 4.1 Pr. 3-45 due
5	Product Costing Systems/2 Stage Allocations & ABC Prob. 5-32, 5-33 and Prob. 6-20, 6-27	Chapter 5 & 6 Pr. 4-48 due
6	Pricing and Product-Mix Decisions Video – Bitter Pill, and Hiking Boots Pricing Case.	Chapter 7 Mid-Term

Week	Topics	Reference /Reading
7	Process and Activity Decisions (JIT) Ball Toss/ Case	Chapter 8 Reading 4.3 Price/Mix case due
8	Budgeting and What-if-Analysis Dog House Exercise	Chapter 9 Pr. 8-31 (Template)
9	Capital Budgeting Mission Statement/ Round Table Discussion	Chapter 10 Reading 9.2 Pr. 9-54
10	Planning and Control Prob. 11-54 (in class)	Chapter 11 Reading 11.1 Pr. 11-48 (Temp.)
11	Financial Control, Cost Centers and Transfer Pricing Prob. 12-72 (in class)	Chapter 12 Pr. 11-45
12	Contemporary Management Accounting and Regression Analysis Compensation Case in class	Chapter 13 & 14 Read. 14.1 or TBA Pr. 12-48 (Temp)
13	Compensation Issues/ Management Accounting, Behavioral Factors and Change Management.	Chapter 15 Presentations & Project Due. Late papers - 5%/day
14	<b>Final Exam</b>	