



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: May, 2000**

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<b>Hours/Week:</b>	6	<b>Total Hours:</b>	45	<b>Term/Level:</b>	Degree
Lecture:	2	<b>Total Weeks:</b>	May 6 – Jul 8	<b>Credits:</b>	3
Lab:	4				
Other:					

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**Instructor Paul Jeyakumar**

Office No: SE6 320

Phone: 421-7503

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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 accounting systems and other aspects of the organization.
- Apply management accounting concepts to varying types and sizes of organizations including small to

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## Course Description and Goals, continued

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.**

***There will be no make-up for assignments/quizzes missed.***

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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 congruence.**

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## Course Learning Outcomes, continued

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:	<u>Paul Jeyakumar</u>	Date:	<u>January 2000</u>
	<u>Instructor</u>		
Revised by:	<u>Same as above</u>	Date:	<u>January 2000</u>
	<u>Instructor</u>		
Approved by:	<u>Associate Dean</u>	Date:	<u></u>

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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.

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### Course Notes (Policies and Procedures)

- *Assignments:* Assignments must be submitted as computer print-out. Hand-written assignments are not accepted. 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 and quizzes. 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 make-up tests, exams or quizzes. If you miss a test, exam or quiz, you will receive zero mark. 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:**  
**May 2000**

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

Week	Topics	Reference /Reading
May 6	Management Accounting – Topic Overview Handout 1 <sup>st</sup> Assign., Chrysler Video/discussion	Chapter 1
	The Organization as a System of Activities. Prob. 2-51(in class)	Chapter 2
May 13	Cost Concepts Mock Production Line/ Problem 3-38 in class	Chapter 3
	Cost Behavior Prob. 4-47, or 4-34 (in class)	Chapter 4
May 20	Product Costing Systems/2 Stage Allocations & ABC Prob. 5-32, 5-33 and Prob. 6-20, 6-27	Chapter 5 & 6
	Pricing and Product-Mix Decisions Video – Bitter Pill, and Hiking Boots Pricing Case.	Chapter 7

Week	Topics	Reference /Reading
May 27	Mid-term Exam (No make-up test will be provided)	Chapters 1 –7
	Process and Activity Decisions (JIT)	Chapter 8
	Budgeting and What-if-Analysis	Chapter 9
	Dog House Exercise	
June 3	Capital Budgeting	Chapter 10
	Mission Statement/ Round Table Discussion	
	Planning and Control	Chapter 11
June 10	Financial Control, Cost Centers and Transfer Pricing	Chapter 12
	Contemporary Management Accounting and Regression Analysis	Chapter 13 & 14
June 17	NO CLASSES	
June 24	PROJECT PRESENTATION (No makeup presentation will be permitted)	Presentations & Project Due.
	Compensation Issues/ Management Accounting, Behavioral Factors and Change Management.	Chapter 15
July 1	No Classes	
July 8	<b>Final Exam</b>	

Course Project:  
(Presentation 20 – 30 minutes)

Manufacturing operation

Manufacturing activity

Cost flows in manufacturing

Product/process costing

Pricing strategy

Management accounting system

Benchmarking

Performance evaluation

Improvement