



**Management Accounting 2 – ACCT 376**  
 Business Administration Program

**Course Outline**

**COURSE IMPLEMENTATION DATE:** Pre 1998  
**OUTLINE EFFECTIVE DATE:** January 2014  
**COURSE OUTLINE REVIEW DATE:** September 2018

**GENERAL COURSE DESCRIPTION:**

This course is the second half of a two-part course in cost and management accounting. Topics covered include cost behavior, relevant costs, pricing decisions, cost management, corporate strategy, cost allocation, sales variances, the cost of quality, inventory management, JIT, transfer pricing, and performance measurement.

**Program Information:** This course is designed for students wishing to pursue a career in accounting. ACCT 376 is required in both the Accounting and Aboriginal Financial Manager majors of the Business Administration two-year diploma. It is also transferable to professional accounting associations and various university business degree programs.

**Delivery:** This course is delivered face-to-face and online

**COTR Credits:** 3

**Hours for this course:** 45 hours

**Typical Structure of Instructional Hours:**

Instructional Activity	Duration
Lecture Hours	45
Seminars / Tutorials	
Laboratory / Studio Hours	
Practicum / Field Experience Hours	
Other Contact Hours	
<b>Total</b>	45

**Practicum Hours (if applicable):**

Type of Practicum	Duration
On-the-job Experience	N/A
Formal Work Experience	N/A
Other	N/A
<b>Total</b>	

**Course Outline Author or Contact:**  
Elaine Eccleston, CAFM, CMA, MBA, FLMA

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Signature

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**APPROVAL SIGNATURES:**

Department Head  
Heather Hepworth  
E-mail: [hepworth@cotr.bc.ca](mailto:hepworth@cotr.bc.ca)

Dean of Instruction  
Pat Bowron  
E-mail: [bowron@cotr.bc.ca](mailto:bowron@cotr.bc.ca)

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Department Head Signature

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Dean of Instruction Signature

EDCO

Valid from: January 2014 – September 2018

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Education Council Approval Date

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**COURSE PRE-REQUISITES AND TRANSFER CREDIT**

**Prerequisites:** ACCT 375

**Corequisites:** N/A

Students require a minimum grade of “C-” in a pre-requisite course to progress to the subsequent course. A grade of “D” grants credit. Students require a minimum grade of “C” for credit towards the BBA degree

**Flexible Assessment (FA):**

Credit can be awarded for this course through FA  Yes  No

Learners may request formal recognition for flexible assessment at the College of the Rockies through one or more of the following processes: External Evaluation, Worksite Assessment, Demonstration, Standardized Test, Self-assessment, Interview, Products/Portfolio, Challenge Exam. Contact an Education Advisor for more information.

**Transfer Credit:** For transfer information within British Columbia, Alberta and other institutions, please visit <http://www.cotr.bc.ca/Transfer>

Students should also contact an academic advisor at the institution where they want transfer credit.

**Prior Course Number:** BUAD 206 ⇔⇔ACCT 376

**Date changed:** June 2010

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## **Textbooks and Required Resources:**

Textbook selection varies by instructor and may change from year to year. At the Course Outline Effective Date the following textbooks were in use:

Charles T. Horngren et al, *Cost Accounting, A Managerial Emphasis*, 4<sup>th</sup> Canadian Edition. (2007), Pearson Prentice Hall

Financial Calculator such as Texas Instruments BA-35 Solar, HP10B or BA11 Plus.

*Please see the instructor's syllabus or check COTR's online text calculator [http://www.cotr.bc.ca/bookstore/cotr\\_web.asp?IDNumber=164](http://www.cotr.bc.ca/bookstore/cotr_web.asp?IDNumber=164) for a complete list of the currently required textbooks.*

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## **LEARNING OUTCOMES:**

Upon the successful completion of this course, you should be able to:

### **Knowledge**

- describe issues involved in determining financial and non-financial performance measures.

### **Comprehension**

- describe various approaches to cost estimation, define factors affecting costs and understand the relationship among the factors.
- understand how bundled products create different allocation, variances and profitability issues.
- describe measures relating quality, time and competitive advantage.

### **Application**

- apply different approaches to inventory management.
- calculate and evaluate different transfer prices.

### **Analysis**

- distinguish between relevant and irrelevant information for financial decision making.
- select appropriate costs for a variety of decisions including joint costs, outsourcing, special orders, allocation among departments.

### **Evaluation**

- select and evaluate performance measurement indicators and predict their effectiveness in compensation applications and other decisions.

### **Teamwork and Communication**

- communicate effectively in appropriate cost accounting terms in formal and informal situations.
  - support and evaluate classmates learning activities and presentations.
  - manage small projects individually and with a group.
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## COURSE TOPICS:

- Determining how costs behave
- Decision making and relevant information
- Pricing decisions, product profitability decisions, and cost management
- Strategy, balanced scorecard and strategic profitability analysis
- Cost allocation
- Cost allocation: joint products and byproducts
- Revenues, Sales Variances, and Customer Profitability Analysis
- Cost Management: quality, time and the theory of constraints
- Inventory Management, Just-In-Time, and Backflush Costing
- Management Control Systems, Transfer Pricing and Multinational Considerations
- Performance Measurements

*See instructor's syllabus for the detailed outline of weekly readings, activities and assignments.*

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## ESSENTIAL SKILLS DEVELOPED IN THIS COURSE:

Students may develop this skill *during* my course:

### Skills for Busy Students

- Manage study time effectively
  - Set educational priorities and goals
  - Develop problem-solving and memory skills
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## EVALUATION AND ASSESSMENT

Assignments	% Of total Grade
Assignments	15%
Presentation	5%
Midterm Exams (Two exams, 15% each)	30%
Final Exam	<u>50%</u>
Total	100%

*Please see the instructor's syllabus for specific classroom policies related to this course, such as details of evaluation, penalties for late assignments, and use of electronic aids.*

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## EXAM POLICY

Students must attend all required scheduled exams that make up a final grade at the appointed time and place.

Individual instructors may accommodate for illness or personal crisis. Additional accommodation will not be made unless a written request is sent to and approved by the appropriate Department Head prior to the scheduled exam.

Any student who misses a scheduled exam without approval will be given a grade of "0" for the exam.

## COURSE GRADE

Course grades are assigned as follows:

Grade	A+	A	A-	B+	B	B-	C+	C	C-	D	F
Mark (Percent)	≥ 90	89-85	84-80	79-76	75-72	71-68	67-64	63-60	59-55	54-50	< 50

A grade of "D" grants credit, but may not be sufficient as a prerequisite for sequential courses.

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## ACADEMIC POLICIES

See [www.cotr.bc.ca/policies](http://www.cotr.bc.ca/policies) for general college policies related to course activities, including grade appeals, cheating and plagiarism.

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## COURSE CHANGES:

Information contained in course outlines is correct at the time of publication. Content of the courses is revised on an ongoing basis to ensure relevance to changing educational, employment, and marketing needs. The instructor endeavours to provide notice of changes to students as soon as possible. The instructor reserves the right to add or delete material from courses.