



**EFFECTIVE: MAY 2010**  
**CURRICULUM GUIDELINES**

**A.** Division: Education Effective Date: May 2010

**B.** Department / Commerce & Business Admin/ Revision  New Course   
 Program Area: Accounting Management

If Revision, Section(s) Revised: F, H, J, M, N, O, P, Q  
 Date of Previous Revision: June 2006  
 Date of Current Revision: December 2008

**C:** ACCT 2420 **D:** Intermediate Managerial Accounting **E:** 3

Subject & Course No.	Descriptive Title	Semester Credits						
<p><b>F:</b> Calendar Description:</p> <p>This course introduces the student to alternative systems, processes, and analytical techniques used in managing and controlling more sophisticated business operations. Topics include pricing, product profitability and cost management decisions; strategy, balanced scorecard and strategic profitability analysis; cost allocation and transfer pricing; process costing; inventory management; sales variance and customer profitability analysis; and capital budgeting.</p>								
<p><b>G:</b> Allocation of Contact Hours to Type of Instruction / Learning Settings</p> <p>Primary Methods of Instructional Delivery and/or Learning Settings:</p> <p><b>Lecture</b></p> <p>Number of Contact Hours: (per week / semester for each descriptor)</p> <p><b>4 Hours</b></p> <p>Number of Weeks per Semester:</p> <p><b>15 Weeks X 4 Hours per week = 60 Hours</b></p>	<p><b>H:</b> Course Prerequisites:</p> <p>(ACCT 2320 with a grade of C or better) AND (CMNS 1115 with a grade of C or better OR ENGL 1130 with a grade of C or better).</p>							
	<p><b>I:</b> Course Co-requisites:</p> <p>Nil</p>							
	<p><b>J:</b> Course for which this Course is a Prerequisite</p> <p>ACCT 4520</p>							
	<p><b>K:</b> Maximum Class Size:</p> <p>35</p>							
<p><b>L:</b> PLEASE INDICATE:</p> <table style="border-collapse: collapse;"> <tr> <td style="border: 1px solid black; width: 30px; height: 20px;"></td> <td>Non-Credit</td> </tr> <tr> <td style="border: 1px solid black; width: 30px; height: 20px;"></td> <td>College Credit Non-Transfer</td> </tr> <tr> <td style="border: 1px solid black; width: 30px; height: 20px; text-align: center;">X</td> <td>College Credit Transfer:</td> </tr> </table> <p>SEE BC TRANSFER GUIDE FOR TRANSFER DETAILS (<a href="http://www.bctransferguide.ca">www.bctransferguide.ca</a>)</p>				Non-Credit		College Credit Non-Transfer	X	College Credit Transfer:
	Non-Credit							
	College Credit Non-Transfer							
X	College Credit Transfer:							

**M:** Course Objectives / Learning Outcomes

At the end of the course, the successful student should be able to:

1. Demonstrate the use of alternative systems and techniques to furnish management information in more complex operational settings;
2. Develop, analyze and use appropriate data for management decision-making and control purposes given a variety of business operating scenarios;
3. Apply case analysis to business situations involving higher level decision making and information requirements;
4. Demonstrate the ability to work cooperatively in a group setting.

**N:** Course Content:

1. Pricing decisions and cost management;
2. Cost Allocation, Customer-Profitability Analysis, and Sales-Variance Analysis;
3. Transfer Pricing;
4. Process Costing;
5. Inventory Management;
6. Strategy, Balanced Scorecard, and Strategic Profitability Analysis;
7. Capital Budgeting.

**O:** Methods of Instruction

Lectures, demonstration, and discussion combined with written and computerized exercises in problem-solving activities. In addition, students will be required to use a team approach in the oral presentation of solutions to discussion questions and case analyses.

**P:** Textbooks and Materials to be Purchased by Students

Horngren, Charles T. et al. Cost Accounting: A Managerial Emphasis, latest edition. Pearson Education.

Horngren, Charles T. et al. Student Solution Manual, latest edition. Pearson Education, optional.

Brandt, Allen R., et al. Cases in Management Accounting and Control Systems, latest edition. Pearson Education.

Instructor compiled materials (if applicable).

Any one of the following calculators:

1. Texas Instruments BA II Plus
2. Hewlett-Packard 10B

**Q:** Means of Assessment

Assignments	10%
Collaborative learning problems and cases	20%
Midterm examination	30%
Comprehensive final examination	<u>40%</u>
	100%

STUDENTS MUST WRITE THE MIDTERM EXAMINATION AND THE FINAL EXAMINATION TO OBTAIN CREDIT FOR THE COURSE.

**R:** Prior Learning Assessment and Recognition: specify whether course is open for PLAR

This course is not open to PLAR.

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Course Designer(s): Glen Stanger and George Robertson

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Education Council / Curriculum Committee Representative

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Dean / Director: Robert Buller

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Registrar: Trish Angus