



**M: Course Objectives / Learning Outcomes:**

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

1. Analyze alternatives in a variety of decision situations and recommend an appropriate course of action;
2. Perform capital budget analysis under uncertainty;
3. Discuss contemporary approaches to product costing and cost allocation;
4. Apply activity based management techniques in appropriate situations;
5. Apply performance evaluation methods;
6. Understand approaches for managing quality

**N: Course Content:**

1. Certified Management Accountants Code of Ethics;
2. Decentralization, cost allocation, activity based management and transfer pricing;
3. Contemporary methods including regression analysis and linear programming for costing and resource management;
4. Uncertainty and capital budgeting;
5. Incentive and compensation systems;
6. Performance evaluation including financial measures, balanced scorecard, benchmarking, customer profitability, internet marketing;
7. Managing quality including total quality management, six sigma and the ISO 9000 series;
8. Implementing business process redesign;
9. Integration of course themes and decision making in a strategic context

**O: Methods of Instruction:**

Lectures, group discussions and case analysis.

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

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

Harris, John. Student Guide and Review Manual, latest Canadian edition. Pearson Educational, optional.

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

Selected cases and/or textbooks of cases.

Various Management Accounting Guidelines and Management Accounting Practices published by the Certified Management Accountants of Canada.

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:**

|                          |            |
|--------------------------|------------|
| Case studies (4 minimum) | 50%        |
| Midterm examination      | 25%        |
| Final examination        | <u>25%</u> |
|                          | 100%       |

STUDENTS MUST WRITE BOTH 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**

No.

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Course Designer(s): Glen Stanger, George Robertson

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Education Council / Curriculum Committee Representative

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Dean / Director: Robert Buller

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Registrar: Brenda Walton