

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

A.	Division:	Education	E	ffective Date:		May 2010	
B.	Department / Program Area:	Commerce & Business Admin. Accounting Management		evision	X	New Course	
	Filogranii Area.	Accounting Management	R D	Revision, Section(s) evised: ate of Previous Revision ate of Current Revision		F, H, M, N, O, P, Q June 2006 December 2008	
C:	ACCT 2320	D: Introd	uctory	Managerial Accounting	5	<b>E:</b> 3	
	Subject & Cour	rse No. Descripti		itle Semester Credits			
F:	Calendar Description: This course introduces the student to cost and management accounting with an emphasis on relevance to decision making. Topics include: job-order costing; activity based costing; responsibility accounting; master budgeting; flexible budgeting and variance analysis; cost-volume-profit analysis; inventory costing and capacity analysis; and, relevant cost analysis.						
G:	<ul> <li>/ Learning Settin</li> <li>Primary Method Learning Setting</li> <li>Lecture</li> <li>Number of Cont for each descript</li> <li>4 Hrs.</li> <li>Number of Weel</li> </ul>	mary Methods of Instructional Delivery and/or arning Settings: cture mber of Contact Hours: (per week / semester each descriptor)		<ul> <li>(ACCT 1210 with a grade of C or better Or better).</li> <li>Course Co-requisites Nil</li> <li>Course for which thi ACCT 2420</li> </ul>	Course Co-requisites: Nil Course for which this Course is a Prerequisite ACCT 2420 Maximum Class Size:		
L:							