



**EFFECTIVE: SEPTEMBER 2007**

<p><b>F:</b> Calendar Description:</p> <p>This course develops a conceptual understanding of the role of management accounting information. Students learn to perform analysis to support managerial decisions, design and implement management control systems, and to develop an awareness of the moral responsibilities of management accountants. Topics include: management accounting and management decisions, relevant information and complications in short-run decisiond</p> <p style="text-align: right;">sheets are</p> <p>used to illustrate concepts and provide hands on experience.</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</p>	<p><b>H:</b> Course Prerequisites:</p> <p>ACCT 2420 with a grade of "C" or better AND ENGL 1130 with a grade of "C" or better AND BUSN 3431 with a grade of "C" or better</p>
	<p><b>I:</b> Course Corequisites:</p> <p>Nil</p>
	<p><b>J:</b> Course for which this Course is a Prerequisite</p> <p>Nil</p>



**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;
3. discuss contemporary approaches to product costing and benchmarking;
4. apply activity based management techniques in appropriate situations;
5. discuss performance evaluation tools.

**N:** Course Content

1. Management accounting and decision making.
2. Making short-run decisions.
3. Decision framing.
4. Capital b

