

M:	<p>Course Objectives / Learning Outcomes</p> <p>At the end of the course, the successful student should be able to:</p> <ol style="list-style-type: none"> 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. Apply performance evaluation methods. 										
N:	<p>Course Content</p> <ol style="list-style-type: none"> 1. Certified Management Accountants Code of Ethics 2. Contemporary methods including regression analysis and linear programming for costing and resource management 3. Capital budgeting 4. Inventory management with emphasis on activity based management, just in time purchasing, materials requirement planning, economic order quantity 5. Performance evaluation including balanced scorecard, benchmarking, customer profitability, internet marketing 6. Managing quality 7. Implementing business process redesign 8. Integration of course themes and decision making in a strategic context 										
O:	<p>Methods of Instruction</p> <p>Lectures, group discussions and case analysis.</p>										
P:	<p>Textbooks and Materials to be Purchased by Students:</p> <p>Hornigren, Charles T. et al. <u>Cost Accounting: A Managerial Emphasis</u>, latest Canadian edition. Pearson Educational.</p> <p>Harris, John. <u>Student Guide and Review Manual</u>, latest Canadian edition. Pearson Educational, optional.</p> <p>Hornigren, Charles T. et al. <u>Student Solution Manual</u>, latest Canadian edition. Pearson Educational, optional.</p> <p>Various Management Accounting Guidelines and Management Accounting Practices published by the Certified Management Accountants of Canada.</p> <p>Instructor compiled materials (if applicable).</p> <p>Any one of the following calculators:</p> <ol style="list-style-type: none"> 1. Texas Instruments BA II Plus 2. Hewlett Packard 10B 										
Q:	<p>Means of Assessment</p> <table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 80%;">Assignments</td> <td style="text-align: right;">10%</td> </tr> <tr> <td>Projects/cases/tests</td> <td style="text-align: right;">20%</td> </tr> <tr> <td>Midterm examination(s)</td> <td style="text-align: right;">30%</td> </tr> <tr> <td>Final examination</td> <td style="text-align: right;"><u>40%</u></td> </tr> <tr> <td></td> <td style="text-align: right;">100%</td> </tr> </table> <p>STUDENTS MUST WRITE BOTH THE MIDTERM EXAMINATION(S) AND THE FINAL EXAMINATION TO OBTAIN CREDIT FOR THE COURSE.</p>	Assignments	10%	Projects/cases/tests	20%	Midterm examination(s)	30%	Final examination	<u>40%</u>		100%
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	100%										

<p>R: Prior Learning Assessment and Recognition: specify whether course is open for PLAR</p> <p>No.</p>
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Course Designer(s): Glen Stanger/George Robertson

Education Council / Curriculum Committee Representative

Dean / Director: Rosilyn Coulson

Registrar: Trish Angus

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