



## Managerial Accounting for Non-Accountants – ACCT 265

### Business Management Program

### Course Outline

COURSE IMPLEMENTATION DATE: Pre 1998  
OUTLINE EFFECTIVE DATE: September 2019  
COURSE OUTLINE REVIEW DATE: March 2024

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#### GENERAL COURSE DESCRIPTION:

This course is specifically designed for non-accounting majors. This course studies accounting and finance from a managerial perspective. Topics include profitability analysis, cost volume profit analysis, relevant costing, cost allocation, profit planning and cost management, responsibility accounting, capital investments, financial statement analysis, cash flow statements, sources and forms of financing and working capital management.

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**Program Information:** Students in diploma or associate degree programs with Introductory or Basic Accounting prerequisites can take this as a business management elective.

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**Delivery:** This course is delivered face-to-face and online.

**COTR Credits:** 3

**Hours for this course:** 45 hours

#### Typical Structure of Instructional Hours:

Instructional Activity	Duration
Lecture Hours	45
Seminars / Tutorials	
Laboratory / Studio Hours	
Practicum / Field Experience Hours	
Other Contact Hours	
<b>Total</b>	45

#### Practicum Hours (if applicable):

Type of Practicum	Duration
On-the-job Experience	N/A
Formal Work Experience	N/A
Other	N/A
<b>Total</b>	

**Course Outline Author or Contact:**

Rezin Butalid, MBA

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Signature

**APPROVAL SIGNATURES:**

Department Head  
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Department Head Signature

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Dean Signature

EDCO

Valid from: September 2019 – March 2024

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Education Council Approval Date

**COURSE PREREQUISITES AND TRANSFER CREDIT:**

**Prerequisites:** A minimum grade of C- (55%) in ACCT 261 or ACCT 263

**Corequisites:** None

**Flexible Assessment (FA):**

Credit can be awarded for this course through FA  Yes  No

Learners may request formal recognition for flexible assessment at the College of the Rockies through one or more of the following processes: External Evaluation, Worksite Assessment, Demonstration, Standardized Test, Self-assessment, Interview, Products/Portfolio or Challenge Exam. Contact an Education Advisor for more information.

**Transfer Credit:** For transfer information within British Columbia, Alberta, and other institutions, please visit <http://www.cotr.bc.ca/Transfer>.

Students should also contact an academic advisor at the institution where they want transfer credit.

**Prior Course Number:** BUAD 209 ⇔⇔ ACCT 265

**Date changed:** June 2010

## **Textbooks and Required Resources:**

Textbook selection varies by instructor and may change from year to year. At the Course Outline Effective Date the following textbooks were in use:

Hillard, Atkinson, *Managerial Accounting Principles V3.0*, Wiky, 2019, AME Learning

*Please see the instructor's syllabus or check COTR's online text calculator*

*[http://www.cotr.bc.ca/bookstore/cotr\\_web.asp?IDNumber=164](http://www.cotr.bc.ca/bookstore/cotr_web.asp?IDNumber=164) for a complete list of the currently required textbooks.*

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## **LEARNING OUTCOMES:**

Upon the successful completion of this course, students will be able to

- explain the changing role of managerial accounting;
- describe basic cost management concepts;
- calculate product costs given data and explain why costs are accumulated in the prescribed manner;
- describe and use Activity Based Costing (ABC) in simple situations;
- differentiate between fixed and variable costs and understand why costs behave in certain ways;
- perform a Cost-Volume-Profit analysis;
- create Activity/Based Budgets and understand how this helps predict profits;
- create simple standard and flexible budgets;
- explain responsibility accounting and investment centres; and
- make and explain the rationale for business decisions using only relevant costs and benefits.

This course should help students

- demonstrate how to make business decisions related to costs; and
  - practice critical thinking and questioning.
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## **COURSE TOPICS:**

- The Changing Role of Managerial Accounting
- Basic Cost Management Concepts
- Product Costing and Cost Accumulation
- Process Costing and Hybrid Costing Systems
- Activity Based Costing and Management
- Activity Analysis, Cost Behaviour and Cost Estimation
- Cost- Volume- Profit Analysis
- Profit Planning and Activity-Based Budgeting
- Standard and Flexible Budgeting
- Responsibility Accounting, Investment Centres and Transfer Pricing
- Decision Making: Relevant Costs and Benefits

*See instructor's syllabus for the detailed outline of weekly readings, activities and assignments.*

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## EVALUATION AND ASSESSMENT:

Assignments	% Of Total Grade
Assignments/Class Works	10%
Quizzes	10%
Midterm exam	35%
Final Exam	<u>45%</u>
Total	100%

*Please see the instructor's syllabus for specific classroom policies related to this course, such as details of evaluation, penalties for late assignments and use of electronic aids.*

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## EXAM POLICY:

Students must attend all required scheduled exams that make up a final grade at the appointed time and place.

Individual instructors may accommodate for illness or personal crisis. Additional accommodation will not be made unless a written request is sent to and approved by the appropriate Department Head prior to the scheduled exam.

Any student who misses a scheduled exam without approval will be given a grade of "0" for the exam.

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## COURSE GRADE:

Course grades are assigned as follows:

Grade	A+	A	A-	B+	B	B-	C+	C	C-	D	F
Mark (Percent)	≥ 90	89-85	84-80	79-76	75-72	71-68	67-64	63-60	59-55	54-50	< 50

Certificate and diploma students are required to maintain a minimum course grade of C- (55%) in all program courses. BBA students are required to maintain a minimum course grade of C (60%) and an average course grade of C+ in all program courses that contribute to the BBA.

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## ACADEMIC POLICIES:

See [www.cotr.bc.ca/policies](http://www.cotr.bc.ca/policies) for general college policies related to course activities, including grade appeals, cheating and plagiarism.

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## COURSE CHANGES:

Information contained in course outlines is correct at the time of publication. Content of the courses is revised on an ongoing basis to ensure relevance to changing educational, employment and marketing needs. The instructor will endeavour to provide notice of changes to students as soon as possible. The instructor reserves the right to add or delete material from courses.