



## Intermediate Management Accounting – ACCT 376 Business Management Program

### Course Outline

COURSE IMPLEMENTATION DATE: Pre 1998  
OUTLINE EFFECTIVE DATE: January 2020  
COURSE OUTLINE REVIEW DATE: September 2025

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#### GENERAL COURSE DESCRIPTION:

Covers an advanced level of management accounting in the following subjects; cost classifications & estimations, Cost-Volume-Profit analysis, support department cost allocation, job costing, joint costing, process costing, Indirect cost allocation, ABC costing, absorption costing, budgeting, pricing, standard costs, cost and revenue variances, decision making, relevant costs, linear programming & transfer pricing.

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**Program Information:** This course is designed for students wishing to pursue a career in accounting. ACCT 376 is required in both the Accounting and Aboriginal Financial Manager majors of the Business Management two-year diploma. It is also designed to meet a preparatory course requirement for the Chartered Professional Accountant (CPA) Professional Education Program.

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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:**

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Signature

**APPROVAL SIGNATURES:**

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Department Head Signature

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Dean Signature

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Valid from: January 2020 – September 2025

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Education Council Approval Date

**COURSE PREREQUISITES AND TRANSFER CREDIT:**

**Prerequisites:** A minimum grade of C- (55%) in ACCT 375

**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, 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 206 ⇔⇔ ACCT 376

**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:

Charles T. Horngren et al, *Cost Accounting, A Managerial Emphasis*, 8<sup>th</sup> Canadian Edition.  
(2018), Pearson Prentice Hall

Please see the instructor's syllabus or check COTR's online text calculator  
<http://go.cotr.bc.ca/tuition/tCalc.asp> 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 and define the role of the management accountant and cost terms/distinctions;
  - explain, define, develop, calculate and analyze the CVP model;
  - calculate, analyze and explain when to use different methods of service departments cost allocation;
  - develop, calculate and analyze job order costing, as well as find efficiencies and implement them;
  - calculate, analyze and improve different process costing systems and when to use each system;
  - create, calculate, implement and analyze Activity-Based Costing (ABC) systems;
  - explain, calculate and analyze variable, absorption and throughput costing;
  - explain, calculate, implement, and analyze master budgeting and other budgeting formats;
  - define, calculate and implement different pricing strategies;
  - explain, calculate and analyze standard costs and variances for both revenues, costs and efficiencies, etc.;
  - define different decision making models and how to implement them and analyze results;
  - explain, calculate, analyze and recommend different options using relevant costs in make or buy decisions, add or drop decisions, special order decisions, sell or process further, using constraints;
  - create, define, calculate, interpret and analyze linear programming for business decision making; and
  - define, calculate, analyze and implement different transfer pricing methods.
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## COURSE TOPICS:

- Role of the Management Accountant
- Cost Classifications, Distinctions, Terms and Estimations
- Cost-Volume-Profit Analysis
- Support Department Cost Allocation, 3 Methods (Step, Direct and Reciprocal)
- Job Costing, Steps, Rates, Multiple Overhead Pools and Drivers, Spoilage, Rework and Scrap
- Joint and By-product Costing, Different Methods
- Process Costing Systems, Equivalent Units, Transferred-in Costs
- Indirect Cost Allocation
- ABC Costing and Other Costing Methods
- Absorption Costing, Variable, Throughput Costing

- Budgeting, Process, Master Budget, Different Forms of Budgeting
- Pricing, Short and Long Term, Various Methods
- Standard Costs
- Cost and Revenue Variances, Flexible Budgets, Variance Analysis
- Decision Making
- Relevant Costs, Make or Buy, Sell or Process Further, Theory of Constraints
- Linear Programming
- Transfer Pricing, Different Methods

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

#### **EVALUATION AND ASSESSMENT:**

<b>Assignments</b>	<b>% Of Total Grade</b>
Assignments	20%
Midterm exams	40%
Final exam	<u>40%</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.*

#### **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.

#### **COURSE GRADE:**

Course grades are assigned as follows:

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

Certificates 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.

#### **ACADEMIC POLICIES:**

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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 endeavours to provide notice of changes to students as soon as possible. The instructor reserves the right to add or delete material from courses.