

Course Outline

Course Code, Number, and Title:

FMGT 2294: Managerial Accounting

Course Format:

Lecture 3 h + Seminar 1 h + Lab 0 h

Credits: 3

Transfer Credit: For information, visit bctransferguide.ca

Course Description, Prerequisites, and Corequisites:

Managerial accounting is primarily focused on providing information to an organization's management so that they can maximize operating efficiency and profitability. This course covers the basic concepts and techniques including: costing systems, costing behaviour, cost-volume-profit relationships, budgeting, cost control, and decision making.

Prerequisite(s): A minimum "C" grade in one of FMGT 1115, 1116, 1215, or 2293; English Requirement, one of the following: a minimum 67% in BC English 12 or equivalent; a minimum 67% in BC English Literature 12; a minimum 67% in BC English First Peoples 12; a university-level English or Communications course for which Langara awards transfer credit; a minimum "C" in ENGL 1120; a minimum "C-" in ENGL 1121; a "S" in one of ENGL 1107, 1108, or 1110; a minimum Level 3 on the LET; LEAP 8; LPI with a minimum 26 on the essay and one of 5 in English usage, 5 in sentence structure, or 10 in reading comprehension.

Learning Outcomes:

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

- Understand the role of management accounting in a company's decision-making process.
- Understand cost terms, concepts and classifications
- Understand various methods of costing, including job-cost, process costing and activity-based costing and be able to prepare various statements such as cost of goods manufactured and the cost of goods sold for manufacturers.
- Understand and apply the concepts of cost behaviour and estimation.
- Understand and apply the concepts of cost-volume-profit relationships.
- Understand the concept of budgeting and develop budgets.
- Understand standard costs and perform variance analysis.
- Understand the concept of responsibility centres.
- Understand and apply various measures to help make capital investment decisions, including the time value of money.
- Understand and apply various measure to help make short-term business decisions, including Special sales orders, Dropping products, departments, and territories, Product mix, Outsourcing (make or buy), Selling as-is or processing further, and etc

Instructor(s): TBA

Office: TBA

Phone: TBA

Email: TBA

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Office Hours: TBA**Textbook and Course Materials:**

[Textbook selection may vary by instructor. An example of texts and course materials for this course might be:]

For textbook information, visit https://mycampusstore.langara.bc.ca/buy_courselisting.asp?selTerm=3|8

Note: This course may use an electronic (online) instructional resource that is located outside of Canada for mandatory graded class work. You may be required to enter personal information, such as your name and email address, to log in to this resource. This means that your personal information could be stored on servers located outside of Canada and may be accessed by U.S. authorities, subject to federal laws. Where possible, you may log in with an email pseudonym as long as you provide the pseudonym to me so I can identify you when reviewing your class work.

Assessments and Weighting:

Final Exam %

Other Assessments %

(An example of other assessments might be:) %

Information currently unavailable, please consult Department for details.

Grading:

Specific grading schemes will be detailed in each course section outline.

Information currently unavailable, please consult Department for details.

Detailed Course Schedule:

Information currently unavailable, please consult Department for details

As a student at Langara, you are responsible for familiarizing yourself and complying with the following policies:

College Policies:

[E1003 - Student Code of Conduct](#)

[F1004 - Code of Academic Conduct](#)

[E2008 - Academic Standing - Academic Probation and Academic Suspension](#)

[E2006 - Appeal of Final Grade](#)

[F1002 - Concerns about Instruction](#)

[E2011 - Withdrawal from Courses](#)

Departmental/Course Policies: