



ORIGINAL COURSE IMPLEMENTATION DATE:
 REVISED COURSE IMPLEMENTATION DATE:
 COURSE TO BE REVIEWED: (six years after UEC approval)
 Course outline form version: 09/15/14

September 1997
 September 2017
 February 2023

OFFICIAL UNDERGRADUATE COURSE OUTLINE FORM

Note: The University reserves the right to amend course outlines as needed without notice.

Course Code and Number: BUS 348		Number of Credits: 3 Course credit policy (105)																	
Course Full Title: Intermediate Management Accounting Course Short Title (if title exceeds 30 characters): Intermediate Mgmt Accounting																			
Faculty: Faculty of Professional Studies		Department (or program if no department): School of Business																	
Calendar Description: Good business decisions rely on accurate and relevant information. This includes allocating costs to the correct periods, processes and joint products. This course also looks into inventory management, models in capital budgeting, profitability analysis, and performance measurement.																			
Prerequisites (or NONE):		BUS 247.																	
Corequisites (if applicable, or NONE):		None																	
Pre/corequisites (if applicable, or NONE):		None																	
Equivalent Courses (cannot be taken for additional credit) Former course code/number: Cross-listed with: Equivalent course(s): <i>Note: Equivalent course(s) should be included in the calendar description by way of a note that students with credit for the equivalent course(s) cannot take this course for further credit.</i>		Transfer Credit Transfer credit already exists: <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No Transfer credit requested (OReg to submit to BCCAT): <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No (if yes, fill in transfer credit form) Resubmit revised outline for articulation: <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No To find out how this course transfers, see bctransferguide.ca .																	
Total Hours: 45 Typical structure of instructional hours: <table border="1"> <tr> <td>Lecture hours</td> <td>20</td> </tr> <tr> <td>Seminars/tutorials/workshops</td> <td>25</td> </tr> <tr> <td>Laboratory hours</td> <td></td> </tr> <tr> <td>Field experience hours</td> <td></td> </tr> <tr> <td>Experiential (practicum, internship, etc.)</td> <td></td> </tr> <tr> <td>Online learning activities</td> <td></td> </tr> <tr> <td>Other contact hours:</td> <td></td> </tr> <tr> <td>Total</td> <td>45</td> </tr> </table>		Lecture hours	20	Seminars/tutorials/workshops	25	Laboratory hours		Field experience hours		Experiential (practicum, internship, etc.)		Online learning activities		Other contact hours:		Total	45	Special Topics Will the course be offered with different topics? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No If yes, different lettered courses may be taken for credit: <input type="checkbox"/> No <input type="checkbox"/> Yes, repeat(s) <input type="checkbox"/> Yes, no limit <i>Note: The specific topic will be recorded when offered.</i>	
Lecture hours	20																		
Seminars/tutorials/workshops	25																		
Laboratory hours																			
Field experience hours																			
Experiential (practicum, internship, etc.)																			
Online learning activities																			
Other contact hours:																			
Total	45																		
		Maximum enrolment (for information only): 25 Expected frequency of course offerings (every semester, annually, every other year, etc.): Fall and Winter																	
Department / Program Head or Director: Dr. Frank Ulbrich		Date approved: November 2016																	
Faculty Council approval		Date approved: December 9, 2016																	
Campus-Wide Consultation (CWC)		Date of posting: n/a																	
Dean/Associate VP: Dr. Tracy Ryder Glass		Date approved: December 9, 2016																	
Undergraduate Education Committee (UEC) approval		Date of meeting: February 24, 2017																	

Learning Outcomes

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

- LO 1. Analyze the performance of a business through profitability analysis;
- LO 2. Allocate period and product costs within an organization;
- LO 3. Account for spoilage, rework, and scrap activities in process costing;
- LO 4. Optimize inventory cost management strategies;
- LO 5. Evaluate long-term capital investments using capital budgeting techniques;
- LO 6. Determine transfer prices for sales between two company divisions.

Prior Learning Assessment and Recognition (PLAR)

☒ Yes ☐ No, PLAR cannot be awarded for this course because

Typical Instructional Methods (guest lecturers, presentations, online instruction, field trips, etc.; may vary at department's discretion)

Lectures, discussions, case studies, and problem solving.

Grading system: Letter Grades: ☒ Credit/No Credit: ☐ Labs to be scheduled independent of lecture hours: Yes ☐ No ☒

NOTE: The following sections may vary by instructor. Please see course syllabus available from the instructor.

Typical Text(s) and Resource Materials (if more space is required, download Supplemental Texts and Resource Materials form)

	Author (surname, initials)	Title (article, book, journal, etc.)	Current ed.	Publisher	Year
1.	Horngren, C., Datar, S., Rajan, M., Beaubien, L., & Graham, C.	Cost Accounting: A Managerial Emphasis	<input checked="" type="checkbox"/>	Pearson	
2.			<input type="checkbox"/>		
3.			<input type="checkbox"/>		
4.			<input type="checkbox"/>		
5.			<input type="checkbox"/>		

Required Additional Supplies and Materials (software, hardware, tools, specialized clothing, etc.)

A calculator approved by the UFV School of Business. (See the UFV School of Business student handbook for approved calculators).

The publisher's license for online assignments is required and comes with a new textbook purchase or can be purchased online directly from the publisher.

Typical Evaluation Methods and Weighting

Final exam:	50%	Assignments:	10%	Midterm exam:	30%	Practicum:	-
Quizzes/tests:	-	Lab work:	-	Field experience:	-	Shop work:	-
Case studies:	10%	Other:	-	Other:	-	Total:	100%

Details (if necessary):

Typical Course Content and Topics

Module One: Profitability analysis and cost allocation

- Analyze changes in operating income
- Allocate period costs within an organization
- Allocate product costs to joint and byproducts
- Allocate product, spoilage, rework, and scrap costs in different processes
- Evaluate the profitability of a business and its customers
- Mid-term Exam (LO 1–3)
- Case study and online assignment (LO 1–3)

Module Two: Cost management, capital budgeting and transfer pricing

- Develop optimal inventory management strategies
- Evaluate various capital investment opportunities
- Develop a transfer pricing strategy for sales between company divisions
- Measure performance of multi-national companies
- Case study and online assignment (LO 4–6)

Final Exam (LO 1–6)