

OFFICIAL UNDERGRADUATE COURSE OUTLINE FORM

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

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| Course Code and Number: BUS 444 | | Number of Credits: 3 Course credit policy (105) | | | | | | | | | | | | | |
| Course Full Title: Advanced Management Accounting Course Short Title: Advanced Mgt Accounting | | | | | | | | | | | | | | | |
| Faculty: Faculty of Professional Studies | | Department (or program if no department): School of Business | | | | | | | | | | | | | |
| Calendar Description: <p>An overview of the role of management accounting in creating and evaluating corporate strategy, outlining the decision-making matrix within a framework of how managers make decisions. A range of advanced-level contemporary management accounting topics are covered using a student-centered, case-based approach. Students will apply advanced management accounting concepts and techniques to specific comprehensive business cases in order to assess the impact of these methodologies.</p> | | | | | | | | | | | | | | | |
| Prerequisites (or NONE): | | BUS 348. | | | | | | | | | | | | | |
| Corequisites (if applicable, or NONE): | | | | | | | | | | | | | | | |
| Pre/corequisites (if applicable, or NONE): | | | | | | | | | | | | | | | |
| Antirequisite Courses (<i>Cannot be taken for additional credit.</i>) Former course code/number: Cross-listed with: Equivalent course(s): <i>(If offered in the previous five years, antirequisite course(s) will be included in the calendar description as a note that students with credit for the antirequisite course(s) cannot take this course for further credit.)</i> | | Course Details Special Topics course: No <i>(If yes, the course will be offered under different letter designations representing different topics.)</i> Directed Study course: No Grading System: Letter Grades Delivery Mode: May be offered in multiple delivery modes Expected frequency: Twice per year Maximum enrolment (for information only): 25 | | | | | | | | | | | | | |
| Typical Structure of Instructional Hours <table border="1"> <tr> <td>Lecture/seminar</td> <td>30</td> </tr> <tr> <td>Tutorials/workshops</td> <td>15</td> </tr> <tr> <td></td> <td></td> </tr> <tr> <td></td> <td></td> </tr> <tr> <td></td> <td></td> </tr> <tr> <td>Total hours</td> <td>45</td> </tr> </table> | | Lecture/seminar | 30 | Tutorials/workshops | 15 | | | | | | | Total hours | 45 | Prior Learning Assessment and Recognition (PLAR) PLAR is available for this course. | |
| Lecture/seminar | 30 | | | | | | | | | | | | | | |
| Tutorials/workshops | 15 | | | | | | | | | | | | | | |
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| Total hours | 45 | | | | | | | | | | | | | | |
| Labs to be scheduled independent of lecture hours: <input type="checkbox"/> No <input checked="" type="checkbox"/> Yes | | Transfer Credit (See bctransferguide.ca) Transfer credit already exists: Yes Submit outline for (re)articulation: Yes <i>(If yes, fill in transfer credit form.)</i> | | | | | | | | | | | | | |
| Department approval | | Date of meeting: May 25, 2022 | | | | | | | | | | | | | |
| Faculty Council approval | | Date of meeting: September 16, 2022 | | | | | | | | | | | | | |
| Undergraduate Education Committee (UEC) approval | | Date of meeting: October 28, 2022 | | | | | | | | | | | | | |

Learning Outcomes

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

- LO 1. Analyze different organizations with particular emphasis on comparing their cost structures and evaluating the most efficient and effective entity, and why.
- LO 2. Apply analytical and critical thinking skills and tools by examining and analyzing relationships between strategic and operational initiatives from a managerial cost and project feasibility perspective.
- LO 3. Perform critical analysis relevant to specific managerial decisions in management accounting and alternative investment opportunities (capital and operational).
- LO 4. Apply advanced management accounting methodologies such as ABC (Activity Based Costing) and the BSC (Balanced Scorecard) to specific business cases.
- LO 5. Contrast the traditional approach to ABC with the contemporary time-based approach.
- LO 6. Conduct in-depth analysis of the relationship between cost management theory and practice as they apply to specific cases, including kaizen, TQM (Total Quality Management) and cost down technologies.
- LO 7. Assess the impact contemporary management accounting techniques has on the competitive performance of organizations.
- LO 8. Assess the impact of JIT (Just in Time) on inventory and on manufacturing and AMT (Advanced Manufacturing Technology) organizations to create competitive advantage, in the context of Lean Management and Advanced Inventory Management.
- LO 9. Apply Beyond Budgeting approach to forecasting, planning, and budgeting.

Recommended Evaluation Methods and Weighting (*Evaluation should align to learning outcomes.*)

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|--------------|------|---|---|
| Assignments: | 100% | % | % |
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Details:

There will be a total of between 8 to 10 comprehensive cases (7 of which are marked) involving application of advanced management accounting concepts and techniques.

- Case analysis and presentation: 74%
- Class discussion and presentations: 16%
- Learning journal: 10%

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

Texts and Resource Materials (*Include online resources and Indigenous knowledge sources. [Open Educational Resources](#) (OER) should be included whenever possible. If more space is required, use the [Supplemental Texts and Resource Materials form](#).)*)

| Type | Author or description | Title and publication/access details | Year |
|--------------------|--|---|---------|
| 1. Textbook | Horngren, C., Datar, S., Rajan, M., Beaubien, L. | Cost Accounting – A Managerial Emphasis (Pearson) | Current |
| 2. Online resource | | Advanced Management Accounting Cases | |
| 3. | | | |
| 4. | | | |

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.)

Course Content and Topics**Module One: Cost analysis**

- Investigative management accounting
- Traditional vs. Time based ABC
- TQM and achieving long term quality advantage
- The BSC and maintaining competitive advantage
- Cases 1 and 2 together with class discussions (LO 1, 2, 3 and 4)

Module Two: JMA (Japanese Management Accounting) and achieving long term cost competitiveness

- BSC practical application
- PLC (Product Life Cycle) and CPA (Certified Public Accountant)
- Cases 3, 4 and 5, together with class discussions (LO 5, 6 and 7)

Module Three: AMT accounting and Lean manufacturing and Lean management principles

- Beyond Budgeting principles and Beyond Budgeting management
- Applying contemporary Management Accounting Techniques to organizations
- Cases 6 and 7, together with class discussions (LO 8 and 9)
- Learning journal (LO 1-9)