

## Course Outline

### Course Code, Number, and Title:

**FMGT 4810: Managerial Accounting**

### Course Format:

Lecture 3 h + Seminar 1 h + Lab 0 h

**Credits: 3**

**Transfer Credit:** For information, visit [bctransferguide.ca](http://bctransferguide.ca)

### Course Description, Prerequisites, and Corequisites:

This course is an introduction to the basic principles and techniques of managerial accounting where the major intent is to provide information to internal decision-makers to maximize an organization's operating efficiency and profitability. The course includes an introduction to alternative costing and reporting systems for service and manufacturing organizations, budgeting, variance analyses, performance evaluation, total quality management, and transfer pricing, plus analytical techniques including cost-volume-profit analysis and relevant costing and benefits.

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 English Studies 12 or equivalent; a minimum 67% in Literary Studies 12; a minimum 67% in 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, activity-based costing, and preparation of 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 performance evaluation measures, including return-on-investment and residual income.
- Analyze various alternatives with respect to future decisions.
- Understand and apply the concepts of performance management and strategy including the balanced scorecard.

**Instructor(s): TBA**

**Office: TBA**

**Phone: TBA**

**Email: TBA**

**Office Hours: TBA**

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**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](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:**