

## Course Outline

### Course Code, Number, and Title:

#### **FMGT 3223: Advanced Management 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 examines advanced topic areas in strategic management accounting. A key component is the design of accounting systems for facilitating and influencing management decisions, with emphasis on performance evaluation in organizations. Topics include strategic planning and analysis, constraints, goal congruence, management control systems, transfer pricing, and performance measurement.

Students will receive credit for only one of FMGT 3223 or 4818. FMGT 3223 may not be used to satisfy the FMGT 4818 requirement.

Prerequisite(s): A minimum of 54 credits including a minimum "C" grade in FMGT 1321 and 2421, and a minimum "C" grade in six credits of university-transferable English or communications; or a minimum "C" grade in all of the following: BCAP 1200, BUSM 1285, CMNS 1118, FMGT 1321, 2293 (or 1115 and 1215), 2294, 2325, 2371, 2421, and 2474.

### Learning Outcomes:

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

- Distinguish among different types of salable products
- Use various approaches to calculate and allocate joint product costs
- Identify the strategic implications of a decision to implement one joint cost allocation method
- Analyze and recommend whether a product should be sold at the split-off point or processed further
- Understand the criteria used to determine if a cost driver is reliable and can be used with confidence to predict a cost function
- Explain the concept of demand and production constraints
- Use a trial-and-error approach to effectively use production capacity in the short-term
- Use linear programming to make decisions to effectively use production capacity in the short-term
- Apply various forms of process costing to value the cost of goods manufactured and to determine ending inventory balances
- Analyze quality control problems using various methods
- Evaluate methods using time as a competitive tool
- Contrast different types of organization structures and discuss the advantages and disadvantages of each.
- Describe the various types of responsibility centres
- Apply transfer pricing processes in profit and investment centres
- Analyze and evaluate alternative measures of financial performance in investment centres
- Analyze long-term investment decisions using discounted cash flows and net present value

**Instructor(s): TBA**

**Office: TBA**

**Phone: TBA**

**Email: TBA**

**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](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:**