



EFFECTIVE: SEPTEMBER 2011 CURRICULUM GUIDELINES

A.	Division: Academic	Effective Date:	September 2011
B.	Department / Program Area: Commerce & Business Admin. Accounting Management	Revision	<input checked="" type="checkbox"/> New Course <input type="checkbox"/>
		If Revision, Section(s) Revised:	A, F, H, M, N, O, P, Q
		Date of Previous Revision:	December 2008
		Date of Current Revision:	June 2011
C:	ACCT 2320	D:	Introductory Managerial Accounting
	Subject & Course No.		Semester Credits
F:	Calendar Description:		

This course introduces the student to cost and managerial accounting with an emphasis on decision making relating to pricing, product-mix, process and activity. Topics include: management accounting and strategy; types of costs and cost behaviour; job costing; process costing; activity-based costing; responsibility accounting; budgeting; variance analysis; cost-volume-profit analysis; decision making and relevant information; transfer pricing; customer profitability analysis;

M:

