

BUS 233, Management Accounting I

3 credits, 4 hours

Course Description

Students are provided with a knowledge of the fundamentals of cost accounting methods and procedures. Initially, students learn cost concepts, the cost accounting cycle, cost terminology and cost behaviour. Next, students focus on job and process costing systems. Other topics may include cost allocation, operation and activity-based costing, standard costs and variance analysis.

Pre and Co-requisites

BUS 131

Course Learning Outcomes (CLOs)

Upon successful completion of the course, the student shall be able to:

CLO1 Apply the fundamentals of management accounting to business situations.

CLO2 Explain various cost classification methods.

CLO3 Classify cost.

CLO4 Determine cost functions using a variety of methods.

CLO5 Determine costs using job costing concepts.

CLO6 Determine costs using process costing concepts.

CLO7 Allocate costs using various methods.

Evaluation

Assessment Type	Percentage
Quizzes	15%
Assignments and activities	40%
Exams	45%
Total	100%

Course Completion Requirements

Minimum passing mark of 50% or D is required.

Grading Scale

4.0 Grade Scale	Alpha Grade	Percentage Grade
4.0	A+	93-100
4.0	A	85-92.9
3.7	A-	80-84.9
3.3	B+	77-79.9
3.0	B	74-76.9
2.7	B-	70-73.9
2.3	C+	67-69.9
2.0	C	64-66.9
1.7	C-	60-63.9
1.3	D+	55-59.9
1.0	*D	50-54.9
0.0	F	0-49.9

Land Acknowledgement

We respectfully acknowledge that Keyano College is on Treaty No. 8 Territory, the ancestral and traditional territory of the Cree, Dene, and Métis people.

Review Date: March 4, 2024

Every effort has been made to ensure that information in this course outline is accurate at the time of publication. Keyano College reserves the right to change courses if it becomes necessary so that course content remains relevant. In such cases, the instructor will give the students clear and timely notice of the changes.

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