



**Bow Valley
College**

Course Outline

ACCT2202

Management Accounting II
Winter 2025 - Current

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ACCT2202 Management Accounting II

COURSE DESCRIPTION

This course delves deeper and expands the examination of the field of managerial accounting. Both short-term and long-term management decision-making are examined and topics include pricing decisions; the balanced score card and product profitability; customer profitability; process costing; spoilage, scrap and rework; cost allocations; joint and by-product costing; inventory planning, control and costing; long-term investment decisions and capital budgeting; transfer pricing and other control systems and performance measurements used in reporting for control.

REQUISITES	Complete the following courses: ACCT2201 - Management Accounting I (3)
EQUIVALENTS	None
CREDITS	3
HOURS	45
ELIGIBLE FOR PLAR	Yes
ZERO TEXTBOOK COST	No

COURSE LEARNING OUTCOMES

Bow Valley College is committed to ensuring our graduates can demonstrate their abilities in key areas that will make them effective citizens and encourage their development as lifelong learners. In addition to the discipline-specific skills that learners acquire in their programs, the College has identified ten learning outcomes.

College-Wide Outcomes:

1. Communication
2. Thinking Skills
3. Numeracy and Financial Literacy
4. Working with Others
5. Digital Literacy
6. Positive Attitudes and Behaviours
7. Continuous Learning
8. Health and Wellness Awareness
9. Citizenship and Intercultural Competence

10. Environmental Sustainability

#	COURSE LEARNING OUTCOME(S)	COLLEGE WIDE OUTCOMES SUPPORTED
1	Evaluate, select, and apply revenue and cost allocation methods.	1, 2, 3, 4, 5, 6
2	Distinguish, assess, and apply various managerial accounting strategies for pricing and transfer-pricing, inventory, and supply chain management.	1, 2, 3, 4, 5, 6
3	Distinguish among spoilage, rework, and scrap, and apply appropriate methods to account for normal and abnormal spoilage, rework, and scrap under various costing methods.	1, 2, 3, 4, 5, 6
4	Describe and apply process costing.	1, 2, 3, 4, 5, 6
5	Identify, assess, and implement applicable management control systems and financial, nonfinancial, and multifaceted performance measurement techniques and methods to support the execution of key management functions of planning, organizing, leading, and controlling.	1, 2, 3, 4, 5, 6
6	Evaluate and examine management accounting situations and implement appropriate approaches learned to solve problems, make recommendations, and enable management decision-making.	1, 2, 3, 4, 5, 6

COURSE MODULES AND SCHEDULE

**Course schedule subject to change, depending on delivery mode and term of study. For exact dates, please consult the Course Offering Information in Brightspace.*

WEEK/HOURS MODULES

Week 1	The Accountant's Vital Role in Decision making and An Introduction to Cost Terms and Purposes
Week 2	Cost-Volume-Profit Analysis
Week 3	Job Costing and Income Effects of Denominator Level on Inventory Valuation
Week 4	Activity-Based Cost and Management
Week 5	Master Budget and Responsibility Accounting
Week 6	Flexible Budgets, Variances, and Management Control
Week 7	Decision Making and Relevant Information
Week 8	Decision Making and Relevant Information
Week 9	Reading Week
Week 10	Data Analytics Thinking and Predictions
Week 11	Pricing Decisions: Profitability and Cost Management
Week 12	Period Cost Allocation Cost Allocation: Joint Products and By-products
Week 13	Process Costing
Week 14	Inventory Cost Management Strategies Transfer Pricing and Multinational Control Systems
Week 15	Final Exam

ASSESSMENT

COURSE

LEARNING OUTCOME(S)

ASSESSMENT

WEIGHT

1 to 6	Class Engagement/Quizzes	10%
1 to 6	Assignments	20%
1 to 6	Exams (2)	40%
1 to 6	Final Exam	30%

Important: For details on each assignment and exam, please see the Course Offering Information.

PERFORMANCE STANDARDS

A minimum grade of D is required to pass this course. However, a program may require a higher grade in this course to progress in the program or to meet specific program completion requirements.

Please consult with the program area or contact the program chair for further details. A minimum Grade Point Average of 2.0 is required for graduation.

GRADING SCHEME

Grade	Percentage	Grade Point	Description
A+	95-100	4.0	Exceptional: superior knowledge of subject matter
A	90-94	4.0	Excellent: outstanding knowledge of subject matter
A-	85-89	3.67	
B+	80-84	3.33	
B	75-79	3.0	Very Good: knowledge of subject matter generally mastered
B-	70-74	2.67	
C+	67-69	2.33	
C	64-66	2.0	Satisfactory/Acceptable: knowledge of subject matter adequately mastered
C-	60-63	1.67	
D+	57-59	1.33	
D	50-56	1.0	Minimal Pass
F	Less than 50	0.0	Fail: an unsatisfactory performance

REQUIRED LEARNING RESOURCES

Datar,S., Rajan,M. & Beaubien, L. (2025). *Cost accounting: A managerial emphasis* (10th Canadian ed.).
(PLUS MyAccountingLab 9/E with Pearson e-Text Access Card Package)

ISBN: 9780137912889 etext + MyLab

Additional learning resources may be found in the Course Offering Information or in Brightspace.

ADDITIONAL INFORMATION

Additional information may be found in the Course Offering Information or in Brightspace.

ACADEMIC ACCOMMODATIONS

Learners with a disability (learning, physical, and/or mental health) may qualify for academic and exam accommodations. For more information, or to apply for accommodations, learners should make an appointment with Accessibility Services in the Learner Success Services (LSS) Department. Accessibility Services can also assist learners who may be struggling with learning but do not have a formal diagnosis. To make an appointment visit LSS on the first floor of the south campus or call 403-410-1440. It is the learner's responsibility to contact Accessibility Services and request academic accommodations. For more information, please visit our website at <http://www.bowvalleycollege.ca/accessibility>.

INSTITUTIONAL POLICIES

Bow Valley College is committed to the highest standards of academic integrity and honesty. Learners are urged to become familiar with and uphold the following policies: Academic Integrity (500-1-7), Learner Code of Conduct, Procedures and Guidelines (500-1-1), Learner Appeals (500-1-12), Attendance (500-1-10), Grading (500-1-6), Academic Continuance and Graduation (500-1-5), and Electronic Communications (300-2-13). Audio or video recording of lectures, labs, seminars, or any other teaching and learning environment by learners is allowed only with consent of the instructor as part of an approved accommodation plan. Recorded material is to be used solely for personal study and is not being used or distributed without prior written consent from the instructor.

Turnitin:

Students may be required to submit their course work to Turnitin, a third-party service provider engaged by BVC. Turnitin identifies plagiarism by checking databases of electronic books and articles, archived webpages, and previously submitted student papers. Students acknowledge that any course work or essays submitted to Turnitin will be included as source documents in the Turnitin.com reference database, where it will be used solely to detect plagiarism. The terms that apply to a student's use of Turnitin are described on Turnitin.com.

Online Exam Proctoring:

Examinations for this course may require proctoring through an online proctoring service. Online proctoring enables online exam taking within a controlled and monitored environment, thereby enhancing academic integrity. Online proctoring may occur through a variety of methods, including but not limited to:

- a. live online proctoring where a remote invigilator authenticates identity and observes completion of an exam using specialized software and recordings;
- b. automated proctoring where the exam session is recorded and AI (artificial intelligence) analyzed;
- c. browser lockdown that limits access to other applications, websites, copying, printing, screen capture and other functions; or
- d. a combination of both live/automated proctoring and browser lockdown.

Course instructors will review recordings, analyses, and data obtained through online proctoring for academic integrity infractions. It is the student's responsibility to meet the technical, software, location, and identity verification requirements necessary to enable online proctoring.

Further details of these policies are available in the Academic Calendar and on the Bow Valley College website, bowvalleycollege.ca.

Learners are encouraged to keep a copy of this course outline for future reference.

Collection of Personal Information:

This course, including your image and voice, may be recorded and made available to you and other students taking the course section. By attending the class(es) online or in person, you consent to the collection of your personal information. If you do not wish to be recorded, please contact your instructor before starting the course/class to discuss alternative arrangements.

You may use the recordings only for educational purposes and you must not copy, share, or use the recordings for any other purpose without the instructor's express permission.

Your personal information is collected in accordance with section 33(c) of the Freedom of Information and Protection of Privacy Act (Alberta) to deliver academic programming, support learner flexibility, promote universal design for learning principles, and for purposes consistent with the course activities and outcomes. If you have any questions about the collection, disclosure, use, or protection of this information, please contact the College's Access and Privacy Officer at foip@bowvalleycollege.ca.