



ACCT-376 – Intermediate Management Accounting

Business

Effective Term & Year: Fall 2025

Course Outline Review Date: 2030-04-01

Program Area: Business Management

Description:

This course builds on the introductory skills that are acquired in ACCT 375 – Introductory Management Accounting. Students develop the professional competency and skills to understand the requirements of management reporting. Students will use their professional judgement to assess a situation, identify issues and alternatives, and formulate recommendations.

Program Information:

This course is designed for students wishing to pursue a career in accounting. ACCT 376 is required for Accounting majors of the Business Management two-year diploma. It is also designed to meet a preparatory course requirement for the Chartered Professional Accountant (CPA) Professional Education Program.

Delivery Methods: On-campus (Face-to-Face), Online

Credit Type: College of the Rockies Credits

Credits: 3

Course type/s: Business Management

Instructional Activity and Hours:

Activity	Hours
Classroom, Directed Studies or Online Instruction	45

Seminar/Tutorials	
Laboratory/Studio	
Practicum/Field Experience	
Co-op/Work Experience	
Other	
Total	45

Course Requisites:

- Earned a minimum grade of C- (55%) in each of the following:
 - **ACCT375** – Introductory Management Accounting (3)

Prior Learning and Recognition: Yes

Students are able to request formal recognition of their prior learning or experience outside the classroom. Challenge examination, portfolio-assisted assessment, work-based assessment or a combination of assessments that is appropriate to identify, assess, and recognize prior skills, competencies, and knowledge to achieve course credit. Tuition fees apply, refer to Policy [2.5.5 Prior Learning Assessment and Recognition \(PLAR\)](#) or contact an education advisor for more information.

Course Transfer Credit:

For information about receiving transfer credit for courses taken at either British Columbia or Alberta institutions, please see <https://www.bctransferguide.ca/> or <https://transferalberta.alberta.ca> . For more transfer credit information, please visit <https://www.cotr.bc.ca/Transfer>

All requests for course transfer credit from institutions in British Columbia or elsewhere should go to the College of the Rockies Enrolment Services office.

Textbook Resources:

Textbook selection varies by instructor and may change from year to year. At the Course Outline Effective Date the following textbooks were in use:

Charles T. Horngren et al, *Cost Accounting, A Managerial Emphasis*, 9th Canadian Edition. (2022), Pearson Prentice Hall

Please see the instructor's syllabus or check COTR's online text calculator

<https://textbook.cotr.bc.ca/> for a complete list of the currently required textbooks.

Learning Outcomes:

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

- apply various costing methods: process costing, activity-based costing, joint product costing, and service department cost allocations;
 - analyze cost functions using regression analysis and linear programming for decision-making (e.g., special orders, make-or-buy decisions, and resource optimization);
 - explore supply chain management and how technology supports these processes;
 - recognize pricing strategies, including cost-based and demand-based methods, and domestic/international transfer pricing;
 - develop budgeting frameworks and variance analysis, focusing on actionable insights;
 - implement cost management strategies, quality control, and process improvement tools, using strategy mapping and the balanced scorecard for organizational alignment;
 - address uncertainty in decision-making and the management accountant's role in providing quality information; and
 - explore information technology systems to transform data into knowledge for decision-making.
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Course Topics:

- Costing methods, including various techniques used in management accounting – job, activity-based and process costing.
- Budgeting techniques and how to develop effective budget frameworks.
- Variance analysis for evaluating performance and understanding cost, revenue, and contribution margin variances.
- Pricing strategies and methods, including cost-based and demand-based approaches.
- Relevant information for short-term decisions such as special orders, make-or-buy choices, and resource allocation.
- Use of the balanced scorecard for aligning organizational strategy with performance measures.
- Quantitative modeling methods like regression analysis for decision-making.
- Cost allocation methods for joint products and byproducts.
- Revenue and customer profitability analysis.
- Strategic supply chain management and key concepts in optimizing supply chain processes.
- Transfer pricing methods for both domestic and international contexts.
- Quality control techniques and process improvement strategies.

See instructor's syllabus for the detailed outline of weekly readings, activities and assignments.

Evaluation and Assessments

Assessment Type: On-Campus (face-to-face) and Online, or Hybrid

Assessment Type	% of Total Grade
Assignments	20%
Midterm exam(s)	40%
Final exam	40%
Total	100%

Grade Scheme

A+	A	A-	B+	B	B-	C+	C	C-	D	F
>=90	89-85	84-80	79-76	75-72	71-68	67-64	63-60	59-55	54-50	<50

No pass requirements available.

Evaluation Notes: Certificate and diploma students are required to maintain a minimum course grade of C- (55%) in all program courses. BBA students are required to maintain a minimum course grade of C (60%) and an average course grade of C+ in all program courses that contribute to the BBA.

Evaluation Notes Comments:

Please see the instructor's syllabus for specific classroom policies related to this course, such as details of evaluation, penalties for late assignments and use of electronic aids.

Exam Attendance:

Students must attend all scheduled exams at the appointed time and place. Instructors may approve an alternate exam to accommodate an illness or personal crisis. Department heads will consider other written requests. Any student who misses a scheduled exam without prior approval will receive a "0" on the exam.

Academic Policies:

College of the Rockies policies related to courses can be found at <https://cotr.bc.ca/about-us/college-policies/> and include the following:

- Policy 2.1.4 Course Audit

- Policy 2.4.1 Credential Framework
 - Policy 2.4.3 Students with Documented Disabilities
 - Policy 2.4.4 Student Rights, Responsibilities and Conduct
 - Policy 2.4.8 Academic Performance
 - Policy 2.4.9 Student Feedback and Concerns
 - Policy 2.4.11 Storage of Academic Works
 - Policy 2.5.3 Student Appeal
 - Policy 2.5.5 Prior Learning Assessment and Recognition (PLAR)
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Equivalent Course(s) and Course Code Changes

Prior Course Code: BUAD 206 >> ACCT 376

Date changed: June 2010

Course Changes:

The College of the Rockies updates course outlines regularly to meet changing educational, employment and marketing needs. The instructor will notify students in writing of any updates to this outline during the semester. The instructor reserves the right to revise, add or delete material while meeting the learning outcomes of this course outline.