

FMGT 3210  
Cost/Managerial Accounting 1

School	School of Business + Media
Program	Financial Management
Course Credits	4
Minimum Passing Grade	50%
Start Date	September 02, 2025
End Date	December 12, 2025
Total Hours*	60
Total Weeks	15
Hours/Weeks	4
Lecture Type	Lecture
Prerequisite(s)	* 50% in FMGT 2100 or 50% in FMGT 2105 or 60% in ACCG 5110
CRN	30139

## Acknowledgement of Territories

The British Columbia Institute of Technology acknowledges that our campuses are located on the unceded traditional territories of the Coast Salish Nations of *Skwxw̓i7mesh* [1] (Squamish), *saḥl̓wataʔ* [2] (Tsleil-Waututh), and *xwmaḥw̓wəw̓əm* [3] (Musqueam).

### Instructor Details

<b>Name</b>	Yasmin Alami
<b>E-mail</b>	yasmin_ami@bcb.ca
<b>Location</b>	DTC 450 or S66 343 or via Microsoft Teams
<b>Office Hours</b>	<p>Please visit the BCIT Timetables website to view instructor timetables and Office Hours: <a href="https://timetables.bcbitscentre.ca/business">https://timetables.bcbitscentre.ca/business</a></p> <p><b>Yasmin's Office Hours</b></p> <ul style="list-style-type: none"> <li>• Drop-ins are permitted for In-person Office Hours, however, appointments are preferred and encouraged.</li> <li>• Students who book an appointment will be given priority over those who have not.</li> <li>• Virtual Office Hours are by appointment only.</li> <li>• To book an Office Hours appointment in person please email <a href="mailto:yasmin_ami@bcb.ca">yasmin_ami@bcb.ca</a></li> <li>• To book an Office Hours appointment online see Yasmin's BCIT Timetable for weekly Office Hours</li> </ul> <p><b>E-mail Requirements:</b> All e-mail correspondence should include the following items:</p> <ul style="list-style-type: none"> <li>• First and Last name (please include both your nickname and your BCIT registered name if necessary)</li> <li>• Set</li> <li>• Student number</li> <li>• Course and/or program you are enrolled in</li> </ul> <p>It is reasonable for instructors to take up to 2 business days to respond to e-mails. Professional e-mail etiquette is expected in all correspondence with instructors.</p>

### Course Description

This course emphasizes the following: role of the management accountant, cost concepts & terminology, job costing, cost-volume-profit analysis, activity-based costing & activity-based management, budgeting and control, standard costs, variance analysis and income effects of alternative inventory costing methods. Cost and Managerial Accounting 1 will also demonstrate how to use financial information and various decision-making tools to make sound business decisions.

### Course Learning Outcomes/Competencies

Upon successful completion, the student will be able to:

- Identify the roles of the management accounting in the organization's planning and control functions.
- Prepare financial statements for a manufacturing organization.
- Define and differentiate between a variety of terms used in cost and managerial accounting.
- Distinguish between job-order, process costing and activity based costing systems with regard to the methods of accumulating costs.
- Develop the flow of costs from the source of incurrence to the final application to jobs.
- Determine and implement alternative methods of dealing with under- or over-applied overhead.
- Develop the methods of changes in sales volumes, costs and prices and do sensitivity analysis of these relationships.
- Complete all the budgets and supporting schedules required in the preparation of a master budget.
- Apply the concepts of responsibility accounting to management evaluation and control.
- Prepare performance reports incorporating flexible budgets.
- Develop standard costs for direct materials, direct labour, variable and fixed overhead and compare the appropriate variances.
- Evaluate and implement the decision of whether or not to invest in a new product or service.
- Evaluate the effects of alternative methods of inventory-costing.
- Evaluate the effects of alternative depreciation activity levels in absorption costing.
- Describe and implement the decision of whether or not to invest in a new product or service.

Learning Resources

Recommended textbook:  
Horngren's Cost Accounting: A Managerial Emphasis, Canadian Edition, 10th edition

- Required:
- BA 2 Plus calculator (Calculators MUST be single-line display and non-programmable). Scientific calculators (i.e. has a LOG button), printing, or programmable calculators are not permitted.
  - Internet access and a computer. Students will need to be able to access the Learning Hub (learn.bcit.ca) website, frequently, throughout the duration of the course.
  - Stapler

Students in this course will receive materials supplemental to the textbook (e.g. lecture slides/recordings, lab/practic questions and solutions etc.). These materials are property of the instructor and may not be distributed without the instructor's express consent. Students are forbidden from sharing any of these materials and they are not to be posted online or otherwise.

Students looking for additional help in any of their courses are encouraged to use peer tutoring as a learning resource. Please visit <https://www.bcit.ca/learn/peer-tutoring/> for more information.

Students struggling with mental health concerns are encouraged to speak to a faculty member or Program Head with whom they feel comfortable, and/or to seek out the various resources available at BCIT. Students can request to see a counsellor using the following link, and are encouraged to do so if needed: <https://www.bcit.ca/student-life-offices/early-assist/>

Evaluation Criteria

Criteria	%	Comments
Weekly Quizzes	20%	Details will be posted and discussed in class.
Midterm Exam	40%	Ch. 1, Ch. 2, Ch.3, Ch. 4
Final Exam	40%	Ch. 5, Ch. 6, Ch. 7, Ch. 8, Ch. 9
Total	100%	

Course Specific Requirements

Excused Absences  
Students are required to complete all course requirements at the scheduled time. Students requesting accommodations must provide a medical note (dated on the same day as the requested absence) in order to receive an excused absence. Students should inform both the Course Instructor and the Program Head immediately if any accommodations are requested.

For this course, students requesting an excused absence from course requirements equal to or greater than 10% of the final grade must inform both the Course Instructor and the Program Head, and must receive approval from both parties. Students who fail to inform all parties required will be denied their request.

Accessibility Services (AS)  
Students with Individual Accommodation Plans (IAPs) are required to inform Accessibility Services (in the required timeframe) if they plan on taking an assessment at the AS centre.

Students writing exams at AS are responsible for ensuring they write the correct exam before they begin. Students should therefore ensure all information on the cover page is accurate before beginning the exam. If the student is handed the wrong exam, he/she should inform the AS staff immediately of the error. Students who write the wrong exam by accident may not be given the opportunity to write the correct exam at a later date, and will have to suffer the consequences accordingly.

Other information

- A note in reference to BCIT Policy 5101.PRI - For this course, students are advised that
- 1) A BCIT approved Student Medical Certificate can be found at the following URL: <https://www.bcit.ca/files/healthservices/pdf/studentmedicalcertificate.pdf>
- Medical certificates must be dated on the same day as the day of absence.
- 2) Students who fail to submit to their instructor, on a timely basis, a Student Medical Certificate that justifies academic accommodation on account of illness for a missed test or assignment deadline, will be awarded a zero on the missed evaluation. Timely notice should be as soon as possible, but never more than 7 calendar days after the missed event.
- 3) The policy of the program department is that the Student Medical Certificate must be validated by all three of the Instructor, the Program Head, and the Associate Dean, before an accommodation plan will be considered.
- 4) Students who miss a test due to an excused absence will be required to reschedule the test, and may have to pay an approximate \$50 re-write fee.
- 5) Once a student begins an exam, it is considered to be the student's only attempt. No additional do-overs or future re-writes are allowed.

CPA Policy on Academic Integrity

You are training to enter a profession centered around ethics, therefore CPA takes Academic Integrity very seriously. While you may be tempted to engage in academic dishonesty, your conduct at BCIT may follow you into the CPA program and/or your career. Please be aware of the following:

- Prior to accepting students into the CPA PEP program, CPA requires students to fill out a declaration form. An excerpt of the CPAWSB Candidate Declaration form asks the following question:  
*Have you ever been found to have breached academic rules or policies (including rules or policies against plagiarism or cheating) or to have engaged in any other form of academic or non-academic misconduct at any post-secondary educational institution in Canada or elsewhere, or as a student or member of a professional body in Canada or elsewhere (including a provincial or regional CPA body, or a legacy body)?*  
• If a student has ever been convicted of Academic Misconduct at a post-secondary institution, the student is required to report the misconduct to CPAWSB.  
• CPAWSB may then require the student to provide a character reference from three (3) people who are aware of the convictions before CPAWSB will allow the student to move forward in the program.
- Academic Misconduct charges prior to entering the CPA program could lead to consequences such as the student being barred from entry into the profession, publication of the student's name on the CPA website and/or expulsion from the program.  
• As such, cheating could affect future employment opportunities and should therefore be avoided at all costs.

Further information can be found on the CPAWSB website, where in addition to other information, students can find a link to the CPA Training Contract as well as the CPA Canada Plagiarism Policy:  
<https://www.cpaaweb.ca/current-learners/learn/standards/academic-integrity/> (6)

Course Schedule and Assignments

Week of:	Lecture & Lab Topic	Subject
Sept. 1-7	No classes on Sep. 3 <sup>rd</sup> - Orientation <b>Chapter 1</b> - Introduction	Sep. 4th lecture will be in person. Intro to Managerial Accounting
Sept. 8-14	<b>Chapter 2</b>	Cost Terms and Purposes
Sept. 15 - 21	<b>Chapter 3</b>	CVP Analysis
Sept. 22 - 28	<b>Chapter 4</b>	Job Costing
Sept 29 – Oct 5 (No class Sep. 30 Truth and Reconciliation)	<b>Chapter 4</b>	Job Costing
Oct. 6 – 12	<b>Chapter 4</b>	Job Costing
Oct. 13 - 19 (No class Oct. 13 Thanksgiving)	<b>Exam Prep</b>	Exam review
Oct. 20 – 26	<b>MID-TERM EXAM (40%)</b>	Ch. 1, 2, 3 & 4
Oct. 27 – Nov 2	<b>Chapter 5</b>	Activity Based Costing and Management
Nov. 3 - 9	<b>Chapter 6</b>	Master Budget and Responsibility
Nov. 10 – 16 (Remembrance Day on Tuesday - no class)	<b>Chapter 7</b>	Flexible Budgets, Variances and Controls Part 1
Nov. 17 - 23	<b>Chapter 8</b>	Flexible Budgets, Variances and Controls Part 2
Nov. 24 – 30	<b>Chapter 9</b>	Income Effects of Denominator Level on Inventory Valuation
Dec 1 - 7	<b>Exam review</b>	Exam Review
Dec 8- 12	<b>Final Exam Week</b>	Ch. 5, 6, 7, 8, 9

BCIT Policy

The following statements are in accordance with the BCIT Policies 5101, 4501, 5103, 5104, and 7507, and their accompanying procedures. To review these policies and procedures please click on the links below.

**Attendance**  
In case of illness or other unavoidable cause of absence, the student must communicate as soon as possible with their instructor or Program/Department Head, stating the reason for the absence. When absences result in missed safety requirements, exams, or other deadlines, an instructor or Program/Department Head may request appropriate supporting documentation, including a medical note. For all other absences, the student is responsible to ensure they seek out missed information, preferably from a classmate or recording (when available). Please see [BCIT Policy 5101 - Student Regulations \(7\)](#), and accompanying procedures, for more information.

**Attempts**  
As stated in [BCIT Policy 5103 - Student Evaluation \(8\)](#), students must successfully complete a course within a maximum of three (3) attempts at the course. Students with two attempts in a single course will be allowed to repeat the course only upon permission from the Associate Dean. Students who have not successfully completed a course within three attempts will not be eligible to graduate from their respective program. For those courses or programs that have Education Council approval, the number of attempts as stated in the evaluation section of the course outline shall apply.

**Academic Integrity**  
It is the responsibility of all students to be familiar with the Student Code of Academic Integrity. Violations of the Code, including plagiarism, cheating, misrepresentation, and academic advantage, are prohibited and will be handled in accordance with [BCIT Policy 5104 – Student Code of Academic Integrity \(9\)](#), and accompanying procedures.

**Accommodation**  
Any student who may require accommodation from BCIT because of a physical or mental disability should refer to [BCIT's Policy 4501 - Accommodation for Students with Disabilities \(10\)](#), and contact BCIT's Accessibility Services (SW1 2360, 604-451-4963) at the earliest possible time. Requests for accommodation must be made to Accessibility Services, and should not be made to a course instructor or Program area.

Any student who needs special assistance in the event of a medical emergency or building evacuation (either because of a disability or for any other reason) should promptly inform their course instructor(s) and Accessibility Services of their personal circumstances.

**Human Rights, Harassment and Discrimination**  
The BCIT community is made up of individuals from every ability, background, experience and identity, each contributing uniquely to the richness and diversity of the BCIT community as a whole. In recognition of this, and the intrinsic value of our diversity, BCIT seeks to foster a climate of collaboration, understanding and mutual respect between all members of the community and ensure an inclusive accessible working and learning environment where everyone can succeed. [Respect, Diversity and Inclusion \(11\)](#) is a supportive resource for both students and employees of BCIT, to foster a respectful learning and working environment. Any student who feels that they are experiencing discrimination or harassment (personal or human rights-related) can confidentially access this resource for advice and support. Please see [BCIT Policy 7507 - Harassment and Discrimination \(12\)](#), and accompanying procedure.

Students should make themselves aware of additional Education, Administration, Safety and other BCIT policies listed at <https://www.bcit.ca/about/administration/policies.shtml> (13)

Guidelines for School of Business + Media

**Attendance:**  
As set out in [BCIT Policy 5101 Student Regulations \(14\)](#), regular attendance in lectures and labs is integral to student success. Therefore, attendance in class is monitored.

Students are responsible for communicating with instructors proactively about both potentially approved and unexcused absences. It is the student's responsibility to work with their instructor to find an effective means to complete work missed due to both approved and unexcused absences.

Students who are seeking accommodation for a medical absence must have a [BCIT approved medical certificate \(15\)](#). For other absences, students must be prepared to provide appropriate supporting documentation. If absences are the result of a medical or other accommodation, notification from Accessibility Services personnel will be accepted in lieu of a doctor's note, on an interim basis.

Additionally, attendance for certain assignments, tests, projects, team or group work, safety or equipment training or other course activities such as work integrated learning, as well as participation in discussion groups or other online activities may be deemed mandatory by instructors and may be evaluated as a component of a course in categories such as participation or professionalism.

A student who has ceased to attend a course without explanation before the withdrawal deadline (two-thirds of the way through the course) will receive a Vanished (V) grade. The V grade is calculated into the GPA as a 0 (zero).

These requirements are set out in accordance with both [BCIT Policy 5101 Student Regulations \(16\)](#) and [BCIT Policy 5103 Student Evaluation \(17\)](#)

More information regarding withdrawal deadlines is available at [Academic Dates & Deadlines \(18\)](#).

**Academic Integrity and Use of Artificial Intelligence:**  
The unauthorized use of Artificial Intelligence tools (such as ChatGPT) for any part of student work in this course is prohibited, and, when identified by your instructor, will result in an academic integrity violation. See [BCIT Policy 5104 Student Code of Academic Integrity \(19\)](#)

A violation of academic integrity may result in one or more of the following consequences:

1. A written warning;
2. Required resubmission of the work in question for equal or lower grade value;
3. A lower grade on the work submitted (i.e. a penalty applied);
4. A failing grade on the work submitted; or
5. An academic misconduct letter being placed on the student's record.

Approved

- I verify that the content of this course outline is current.  
Yasmin Alami, Program Head  
September 02, 2025
- I verify that this course outline has been reviewed.  
Hala Raseg, Program Head  
September 03, 2025
- I verify that this course outline has been reviewed and complies with BCIT policy.  
Kenton Low, Dean  
September 03, 2025

\*Course hours and credits are calculated per [Policy 5012.120](#) and the [associated procedure.121](#).

- **Full-time course:** 45 hours of scheduled learning
- **Flexible Learning course:** 36 hours of scheduled learning plus 9 hours of independent (non-scheduled, non-instructional) learning

This list includes all links found on this page for your reference.

- [1] <https://www.squamish.net/>
- [2] <https://ivation.ca/>
- [3] <https://www.muscatam.bc.ca/>
- [4] <https://www.bcit.ca/learning-commons-peer-tutoring/>
- [5] <https://www.bcit.ca/student-life/offices/housing-assist/>
- [6] <https://kitson1.safelinks.protection.outlook.com/?url=https%3A%2F%2Fwww.cpaweb.ca%2Fcurrent-learners%2Flearning-standard%2F7academic-integr%2F&asda=07967CD1%7C1307%4Bc8ca%7C0c13462de47be5d7f009b8f7bd0d64fc7322cefd6e4ae42ede61b793ba7b60709C07C07C70637914058424b7fWp0MC4wJwIHALJC3yUzHuUrLiCBTt6k1haWwLxCvCI6Hm0xJDN%7C3000W%7C7%7C7&data=QqRXRvwE6oLwDCC6Eib0uP6TOR8BQE24UM%3D&reserved=0>
- [7] <https://www.bcit.ca/files/pdf/policies/5101.pdf>
- [8] <https://www.bcit.ca/files/pdf/policies/5104.pdf>
- [9] <https://www.bcit.ca/files/pdf/policies/4501.pdf>
- [10] <https://www.bcit.ca/files/pdf/policies/4501.pdf>
- [11] <https://www.bcit.ca/files/pdf/policies/7507.pdf>
- [12] <https://www.bcit.ca/files/pdf/policies/7507.pdf>
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- [21] <https://www.bcit.ca/files/pdf/policies/5012-pr1.pdf>