



# CPA PREPARATORY COURSES SYLLABUS

Introductory Management Accounting  
for Indigenous Learners

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2023-10-11

## Course Overview

### Course description

Introductory Management Accounting examines how organizations use accounting information to plan, monitor, and control. Managers in all functional areas deal with the management accounting system of the organization they work for. The purpose of this course is to ensure that you have a basic understanding of how such management accounting systems operate, the language they use, and their limitations.

Introductory Management Accounting for Indigenous Learners incorporates Indigenous culture and context. The course is developed by Indigenous subject matter experts, taught by Indigenous instructors, and supported by Indigenous facilitators.

### Course prerequisites

There are no prerequisites for this course.

### Co-requisites

Introductory Financial Accounting

### Resources

See the Student Guide for a comprehensive list of course resources.

## Course Outline

The following topics are covered in the course:

### Unit 1

- Role of management accounting in a historical context, how the practice of cost accounting has evolved over time, the role of cost accounting during each industrial revolution, and how the management accountant's profession has evolved
- Management accounting and its place in the world of business, including the importance of management accounting to an organization, differences between management and financial accounting, and trends in management accounting
- Ethics and management accounting, including how to approach ethical issues by applying professional judgment and The CPA Way

### Unit 2

- Foundational concepts of management accounting, including a description of the types of for-profits businesses, the value chain, and an introduction to costs in a manufacturing business

### Unit 3

- Nature and classification of costs, including costing terms used in manufacturing businesses, cost flows in manufacturing, the cost function, estimating costs, and job costing

### Unit 4

- Introduction to the budgeting process and the components of the master budget

### Unit 5

- Cost-volume-profit analysis, including break-even analysis, target profit, and margin of safety
- Performance measurement process, including responsibility accounting, ways to measure performance, and performance measures that can be applied to for-profit and not-for-profit organizations

## Course Schedule and Reading List

The following outlines the course schedule, assigned readings from the Introductory Management Accounting textbook, in-person sessions, and optional quizzes:

### Welcome Event and Course Start

- Welcome Hub in-person session

### Unit 1

- Chapter 1 — The History of Management Accounting
- Chapter 2 — Management Accounting Today
- Chapter 3 — Ethics and Management Accounting
- Satellite in-person session
- Unit 1 Quiz

### Unit 2

- Chapter 4 — Building Blocks of Management Accounting
- Satellite in-person session
- Unit 2 Quiz

### Unit 3

- Chapter 5 — Cost Behaviour and Job Costing
- Satellite in-person session
- Unit 3 Quiz

### Unit 4

- Chapter 6 — Master and Cash Budgets
- Satellite in-person session
- Unit 4 Quiz

## Unit 5

- Chapter 7 — Cost-Volume-Profit Analysis
- Chapter 8 — Performance Measures
- Satellite in-person session
- Unit 5 Quiz

## Exam Preparation and Closing Ceremonies

- Closing Hub in-person session