A. Course Description

Credits: 4

Prerequisites: ACCT 320 Strategic Management Accounting

Lab Hours/ Weeks: Corequisites: None

Lecture Hours/ Week:

MnTC Goals: None

This course continues the emphasis on the role of financial and nonfinancial information for strategic planning and control decisions from the Strategic Management Accounting course. It focuses on the strategic components of cost/price, quality, time, flexibility and innovation in the learning organization. Coverage of strategic cost management, cost of capacity, kaizen, time-based competition, agility, competitive intelligence, pricing, distribution channels, environmental accounting, cost accumulation systems and comprehensive performance indicators is included.

B. Course Effective Dates: 07/26/2000 - Present

C. Outline of Major Content Areas:

See Course Description for major content areas.

D. Learning Outcomes (General)

None

E. Learning Outcomes (MN Transfer Curriculum)

This contains no goal areas.

G. Special Information

Note: Read "Organizational Role of Management Accountants" module and complete problems 2, 8, 9 & 10 before first class meeting.