CANADORE
college

COURSE NAME:	SCM135 Supply Chain Accounting

Credit Value:	3
Total Course Hours:	42
Prerequisite Course(s):	None
Corequisite Course(s):	None

COURSE DESCRIPTION

This course examines the value-added and financial implications of supply chain decisions on overall business profitability, efficiency, and stakeholder satisfaction. Students will explore financial documentation and financing of international business transactions, apply financial strategies to develop a supply chain strategy, plan financial exchange strategies, and analyze global market place trends to preserve business viability.

PLAR INFORMATION

This course is eligible for Prior Learning Assessment and Recognition. Students are advised to discuss options with their program coordinator.

COURSE LEARNING OUTCOMES

Upon completion of this course, the student will have reliably demonstrated the ability to:

1.0 Calculate key performance indicators (KPIs).

1.1 Measure the financial progress of the firm and supply chain performance according to KPI indicators (e.g., return on equity, return on assets, accounts payable turnover, profit margin, inventory turns, etc).

1.2 Summarize how key performance indicators are tied to the competitive strategy of the firm and the supply chain.

1.3 Describe the data and information required to measure performance of business operations within and between supply chains and assess supply chain efficiency through these financial indicators.

2.0 Discuss the financial implications of supply chain strategies on overall business profitability.

2.1 Understand the basic use and significance of financial statements (income statement, balance sheet, cash flow statement) and how they are used to monitor financial performance and support decision-making.

2.2 Demonstrate the impacts of supply chain strategies on the income statement, balance sheet, profitability, and return on investment.

3.0 Understand the role of balanced scorecard approach in measuring supply chain performance.

3.1 Utilize and monitor key performance indicators for continuous improvement, waste elimination, and improved customer satisfaction.

3.2 Describe lean principles and processes on business operations and apply them to identify value streams and opportunities to eliminate waste and improve customer satisfaction.

3.3 Explain the components of the Supply Chain Operations Reference (SCOR) model and leverage it to measure supply chain performance.

GENERAL EDUCATION

This is not a General Education course.

PROGRAM OUTCOMES

This course contributes to the following Ministry of Colleges and Universities approved program learning outcomes (PLO):

Supply Chain Management - Logistics

1. Examine the connections between strategic objectives, stakeholder expectations, and supply chain design, functions, processes and roles, to guide decision-making, problem-solving and coordination of tasks.

2. Determine the value added and financial implications of supply chain decisions and design on overall business profitability, efficiency and stakeholder satisfaction.

3. Ensure supply chain activities and transactions are compliant with relevant legal, regulatory and contractual obligations, and industry and organization standards and policies for quality, health, safety, accountability, social and environmental responsibility.

4. Use risk mitigation tools and strategies to inform supply chain management decisions.

5. Contribute to the acquisition and sale of goods, services and materials in accordance with best practices and public and private sector stakeholder expectations across a variety of industries.

6. Contribute to the strategic planning and scheduling of material requirements, resource allocation and inventory for efficient production and fulfillment of customer orders and returns.

7. Coordinate the efficient handling and movement of goods, services, materials and related information within and between supply chains.

8. Contribute to the identification and management of continuous improvements to functions and processes within and between supply chains.

9. Use available technologies to enhance work performance and support supply chain functions, processes, transactions and communications.

ESSENTIAL EMPLOYABILITY SKILLS OUTCOMES

This course contributes to the following Ministry of Colleges and Universities approved essential employability skills (EES) outcomes:

1. Communicate clearly, concisely, and correctly in the written, spoken, and visual form that fulfils the purpose and meets the needs of the audience.

2. Respond to written, spoken, or visual messages in a manner that ensures effective communication

3. Execute mathematical operations accurately

4. Apply a systematic approach to solve problems

5. Use a variety of thinking skills to anticipate and solve problems

7. Analyse, evaluate, and apply relevant information from a variety of sources.

EXTERNAL COURSE ACCREDITATIONS AND CONDITIONS

None.

COURSE EVALUATION

Discussions: 40%

Quizzes: 30%

Final Assignment: 30%

PROGRAM SPECIFIC GRADING

As per College grading policy.

GRADING SYSTEM

A+:	90-100%	B+:	77-79%	C+:	65-69%	D:	50-54%	S - Satisfactory
A:	85-89%	B:	73-76%	C:	60-64%	F:	0-49%	I - Incomplete
A-:	80-84%	B-:	70-72%	D+:	55-59%			F- Repeat Course, included in GPA
								FS- Failure Supplemental
								FR- Repeat course, excluded from GPA

*For a complete chart of grades and descriptions, please see the Grading Policy.

LEARNING RESOURCES

Other Resources:

Required: Collier, Paul M., Kizan, Sandy M., Schumann, Eckhard. Accounting for Managers: Interpreting Accounting Information for Decision-Making. Cdn Edition. Wiley. 2012. Print or eText.

Resources listed on the course outline support the achievement of learning outcomes, and may be used throughout the course to varying degrees depending on the instructor's teaching methodology and the nature of the resource.

LEARNING ACTIVITIES

Quizzes, discussions, case studies, assignments, business plan.

DELIVERY MODE

This course may be delivered, in whole or in part, in a number of modalities, including in class, online, hybrid, in a synchronous or asynchronous manner or a combination thereof, as per accreditation and/or regulatory standards where appropriate.

ACADEMIC POLICIES

Canadore College is committed to the highest standards of academic integrity, and expects students to adhere

to these standards as part of the learning process in all environments. The College's Academic Integrity policy seeks to ensure that all students understand their rights and responsibilities in upholding academic integrity and that students receive an accurate and fair assessment of their work. Please review the Academic Integrity policy (A-18) and other academic policies found on our website: https://www.canadorecollege.ca/about/policies.

COLLEGE POLICIES

- Protecting human rights in support of a respectful college community

For college policies please see: http://www.canadorecollege.ca/about-us/college-policies.

STUDENT SUCCESS SERVICES - Your Success Matters!

Student Success Services provides student-focused services to facilitate students' success in their studies. Staff provide support by reducing and/or removing educational–related barriers through individualized accommodations and supports to students with disabilities.

Please visit our webpage to learn more: https://www.canadorecollege.ca/support/student-success-services or look for our events on social media.

To connect with Student Success Services email studentsuccessnow@canadorecollege.ca or call 705.474.7600 ext 5205.

FIRST PEOPLES' CENTRE:

A culturally safe environment offering CONFIDENTIAL student focused services, drop in or make an appointment to access:

- One on one counselling
- Elder in residence program
- Peer tutoring
- Peer mentorship
- Lunch & learn workshops on study skills, self-care, life skills
- Learning Resource Centre

Drop by our offices at C254 College Drive, E101 Commerce Court or call 705 474 7600 Ext. 5961 College Drive / 5647 Commerce Court.

https://www.canadorecollege.ca/experience/indigenous-student-experience

WAIVER OF RESPONSIBILITY

Every attempt is made to ensure the accuracy of this information as of the date of publication. The college reserves the right to modify, change, add, or delete content.

HISTORICAL COURSE OUTLINES

Students use course outlines to support their learning. Students are responsible for retaining course outlines for future use in applications for transfer of credit to other educational institutions.