

Managerial Accounting I

Business Administration 254

Section: E100

Term: 1999 Summer

Instructor: B. Edwards

Office: WMX 3379

Phone: 291-5720

Discussion Topics: The objectives of BUS 254 are to:

1. Introduce the student to the business decisions that may be supported by certain management accounting techniques.
2. Develop the student's critical analysis and problem-solving techniques of business situations.

- v The managerial accounting environment
- v Cost flows, cost behaviour and terminology
- v Product costing - job order and process costing
- v Standard costs
- v Variable costing
- v Cost-volume-profit analysis
- v Flexible and static budgeting concepts
- v Relevant cost, segment reporting and decentralization
- v Responsibility accounting
- v Recognition and resolution of an ethical dilemma

Grading: To be discussed in the first lecture.

Required Texts: Garrison, Noreen, Chesley & Carroll; Managerial Accounting, 4th ed., Irwin: 1999.

Recommended Texts:

Materials/Supplies:

Prerequisite/Corequisite: BUS 251; 15 credit hours

Managerial Accounting I

Students with credit for BUS 324 or 328 may not take BUS 254 for further credit

Notes: It is expected that the students will have read the assigned textbook material BEFORE coming to class. Lectures will be conducted on that assumption.

The textbook should be brought to each lecture to facilitate problem solving during lecture.

We will use a course e-mail list so ensure your computer account is active

Please read Chapter 1 for the first lecture.

This outline is derived from a course outline repository database that was maintained by SFU Student Services and the University's IT Services Department. The database was retired in 2014 and the data migrated to SFU Archives in 2015.