

Managerial Accounting I

Business Administration 254

Section: E100

Term: 2000 Fall

Instructor: Bryan Parker

Discussion Topics: Course Objectives:

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.

Course Coverage:

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

Managerial Accounting I

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

Recommended Texts:

Materials/Supplies:

Prerequisite/Corequisite: Prerequisites:

BUS 251; 15 credit hours.

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

Notes: Please read Chapter 1 for the first lecture.

There will be no tutorials during the first week of the semester.

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.