

Managerial Accounting I

Business Administration 254

Section: D100

Term: 1999 Summer

Instructor: B. Edwards

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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.

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