

**Managerial Accounting I**

Business Administration 254

Section: D100

Term: 1997 Fall

Instructor: Barb MacKay

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Discussion Topics: Introduce the student to the business decisions that may be supported by certain management accounting techniques.

Develop the student's critical analysis and problem-solving techniques of business situations.

Develop oral and written communication skills.

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, 3rd edition, Irwin: 1996

Recommended Texts:

Materials/Supplies:

Prerequisite/Corequisite: BUS 251; 15 credit hours

Students with credit for BUS 324 or BUS 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.

## **Managerial Accounting I**

Please read Chapter 1 for the first lecture.

Tutorials WILL occur during the first week of the semester.

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