

## **Managerial Accounting I**

Business Administration 254

Section: D100

Term: 2006 Summer

Instructor: Stephen Spector

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Discussion Topics: Course Objectives:

This course is designed to give an overview of the accounting tools and techniques used by managers in various decision making tasks as well as the factors that affect the design of management control systems. To achieve these objectives, the course will specifically deal with the following aspects:

Understanding the general principles underlying managerial accounting and its practical applications in the business world

Evaluating and allocating the product or service costs of an enterprise, and examining their impact on pricing decisions

Developing and controlling an enterprise's master budget

Identifying information needs and the systems available to provide that information in decision-making problems

Gaining insight into the ethical issues involved with management control systems

Course Coverage:

This course builds on the fundamental concepts introduced in financial accounting and examines a variety of tools and techniques used by managers to operate their business. Topics include cost concepts and behavior, product costing systems, pricing and product-mix decisions, process and activity decisions, capital budgeting, planning and control, and competitive management methods.

Grading: TBA

Required Texts: Garrison et. al, Managerial Accounting (CD-Rom version), 6th Canadian ed, McGraw-Hill: 2004.

ISBN 0070915164

Recommended Texts: Garrison et al., Study Guide for Managerial Accounting, 6th Canadian edition, McGraw-Hill, 2004.

ISBN 0070915296

**Managerial Accounting I**

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: Course Information:

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.