

Managerial Accounting I

Business Administration 254

Section: D100

Term: 2003 Spring

Instructor: S. Spector

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 terms, concepts, and classifications
- Systems Design - job order costing
- Cost behaviour \210 analysis and use
- Cost-volume-profit relationships
- Variable costing
- Activity-based costing
- Profit planning
- Standard costs and the balanced scorecard
- Flexible budgets and overhead analysis
- Segment reporting, profitability analysis, and decentralization

Managerial Accounting I

-Relevant costs for decision making

Grading: TBA

Required Texts: Garrison, Noreen, Chesley & Carroll; Managerial Accounting, 5th ed, Irwin: 2001.

Recommended Texts: Garrison et al., Workbook/Study Guide for use with Managerial Accounting, 5th edition, McGraw-Hill, 2001.

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: Students are expected to read the assigned textbook material

BEFORE coming to class. Lectures will be conducted on that assumption.

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.