

Managerial Accounting I

Business Administration 254

Section: E100

Term: 1999 Fall

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Discussion Topics: Course Objectives:

1. To help students understand fundamental management accounting concepts and techniques that are used by managers in supporting their decision-making process.

2. To enhance students\202 capability to analyze business issues and to make appropriate decisions.

Course Coverage:

v An overview of managerial accounting and business environment

v Cost concept, classification and cost behavior

v Costing system design

v Cost-volume-profit analysis

v Variable costing

v Standard cost and performance measurement

v Flexible budget and static budget

v Segment reporting and decentralization

v Relevant cost analysis

v Capital budgeting analysis

Grading: To be discussed in the first lecture.

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

Required Texts: Garrison, Noreen, Chesley & Carroll; Managerial Accounting, 4th ed., Irwin: 1999

Managerial Accounting I

Recommended Texts:

Materials/Supplies:

Prerequisite/Corequisite: BUS 251; 15 credit hours.

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.

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.