

Managerial Accounting II

Business Administration 424

Section: D100

Term: 2001 Spring

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Discussion Topics: Course Objectives:

This course is designed to ensure the development of a coherent framework for the analytical techniques and models and behavioral concepts employed in the field of management accounting. Specifically, it focuses on how internal accounting systems provide information for decision making.

Course Coverage:

- Learning Curves and Linear Programming
- Variance analysis (mix and yield, revenue variances)
- Decision making in service & non-profit organizations
- Performance evaluation (ROI/RI); Executive compensation
- Decision making under uncertainty
- Multi-national transfer pricing
- Estimating cost behaviour (linear and non-linear regression)
- Project Management and EVA
- Strategy and non-financial performance measurement
- Behavioral aspects in managerial accounting

Grading: 5% Participation

10% Assignmetns

Managerial Accounting II

20% Cases

20% Midterm exam

45% Final exam

100%

Required Texts: Horngren, Foster, Datar & Teall; Cost Accounting: A Managerial Emphasis, 2nd Cdn ed, Prentice-Hall: 2000.

Recommended Texts: Anthony & Govindarajan; Management Control Systems, 9th ed, Irwin: 1998.

Materials/Supplies:

Prerequisite/Corequisite: Prerequisites:

BUS 319 and BUEC 333; 75 credit hours.

Notes:

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.