

ACCOUNTING 202
INTRODUCTION TO MANAGERIAL ACCOUNTING
FALL 1998

Text:

Garrison & Noreen, Managerial Accounting, 8th Edition

Professor:

June Aono, Ph.D.

Office Information:

Room:

H104

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Hours:

MW F, 2:00 - 3:00, and other times by appointment

Last Day to Withdraw:

November 13, 1998

Objective:

The objective of the course is to expose the student to basic concepts of managerial accounting. The course will focus on methods used to report information to decision makers internal to the firm. Topics covered include: cost accounting, variance analysis, budgeting, standard cost system, reporting and analyzing performance.

Format:

This course will utilize lectures, homework, and examinations. Assigned chapters should be read before class, and assignments should be prepared to be turned in on due dates. Late assignments will not be accepted.

Examinations:

Exams will include multiple choice questions, short essays, and problems.

Attendance:

Attendance will contribute toward the final grade of the course only if the student is on the borderline between two grades. The student is responsible for all announcements and material covered during his/her absence.

Grades:

Homework	5	(random collection)
Participation	5	
Three Midterms	150	(50 pts. each)
Final Exam	<u>100</u>	
Total	260	

Grade guideline:

Above 90%	A	(Refinements will be made as necessary)
80 - 89%	B	
70 - 79%	C	
60 - 69%	D	
Below 60%	F	

Tentative Lecture and Assignment Schedule

Date		Chap.	Topic	Assignment	Exam
Sep	1		Introduction		
	3	18	Financial Statement Analysis		
	8	18	Financial Statement Analysis	P18-9, P18-10	
	10	18	Financial Statement Analysis		
	15	2	Cost Terms & Concepts		
	17	2	Cost Terms & Concepts	E2-1, E2-3, E2-6, P2-13	
	22	3	Job Order Costing	E3-5, E3-7, E3-8	
	24	3	Job Order Costing		
	29		Review for exam		
Oct	1		EXAM I		
	6	6	Cost behavior		
	8	6	Cost behavior	E6-1, E6-6, P6-11	
	13	7	Cost-volume-profit analysis		
	15	7		E7-1, E7-2	
	20	9	Profit planning		
	22	9		E9-1, E9-2, E9-5(qtrs1,2)	
	27		Review for exam		
	29		EXAM II		
Nov	3		Holiday		
	5	10	Standard Costs		
	10	10	Standard Costs	E10-1, E10-2, E10-3, E10-4	
	12	10	Standard Costs		
	17	11	Flexible budgeting		
	19	11	Flexible budgeting	E1 1-6, E1 1-7	
	24	13	Relevant costs		
	26		Holiday		
Dec	1	13	Relevant costs	E13-4, E13-5, P13-13	
	3	14	Capital Budgeting		
	8	14	Capital Budgeting	E14-1, -3, -4, -8, -10	
	10	15	Investment Decisions	E15-1(a,b,c), E15-4	
Dec	16		FINAL EXAM	8:00 - 10:00 AM	EXAM