

**ACCOUNTING 202**  
**INTRODUCTION TO MANAGERIAL ACCOUNTING**  
Spring 1998

Text: Garrison & Noreen, Managerial Accounting, 8th Edition

Professor: June Aono, Ph.D.

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

Last Day to Withdraw: Tuesday, January 20, 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~~ **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)
<b>Participation</b>	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)
<b>80 - 89%</b>	B	
<b>70 - 79%</b>	C	
<b>60 - 69%</b>	D	
Below 60%		

**Tentative Lecture and Assignment Schedule**

Date	Chap.	Topic	Assignment	Exam
Jan 12		Introduction		
14	18	Financial Statement Analysis		
16	18		P18-9 P18-10	
Jan 19		HOLIDAY	HOLIDAY	
21	18			
23	1, 2	Cost terms & <u>concepts</u>		
26	2		E2-1, E2-3, E2-6, P2-13	
28	2			
30	3	Job Order <u>costing</u>		
Feb 2	3		E3-5, E3-7, E3-8	
4	3			
6	4	Process <u>Costing</u>		
9	4			
11	4			
13		EXAM I		EXAM I
16		HOLIDAY	HOLIDAY	
18	6	Cost behavior		
20	6		E6-1, E6-6, P6-11	
23	6			
25	7	Cost-volume-profit analysis		
27	7		E7-1, E7-2	
Mar 2	7			
4		Review for exam		
6		EXAM II		EXAM II
9	9	Profit planning		
11	9		E9-1, E9-2, E9-5(qtrs1,2)	
13	10	Standard costs		
16	10		E10-1, E10-2, E10-3, E10-4	
18	10			
20		<b>Review for exam</b>		
		SPRING BREAK	SPRING BREAK	
Apr 30		EXAM III		EXAM III
1	11	Flexible budgeting		
3	11		E11-6, E11-7	
6	11			
8	13	Relevant cost & pp. 528-534		
10	13		13-4, E13-5, P13-13	
13	13			
15	13			
17	14	<u>Capital bud etin</u>		
20	14		E14-1, -3, -4, -8, -10	
22	14			
24	15	Investment decisions		
27	15		E15-1(a,b,c), E15-4	
29	15			
May 1		Review		
May 6		FINAL EXAM	10:30 - 12:30	FINAL