

FD99

Business 212
ACCOUNTING 202
INTRODUCTION TO **MANAGERIAL** ACCOUNTING
FAIL 1999

Text: Garrison & Noreen, Ma gerial Accounting. 8th Edition

Professor: June Aono, Ph.D.

Office Information:

Room:	Kieffer BB
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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
80 - 89%	B	as necessary)
70 - 79%	C	
60 - 69%	D	
Below 60%	F	

Tentative Lecture and Assignment Schedule

Date		Chap.	Topic	Assignment	Exam
Aug	31		Introduction		
Sept	2	18	Financial Statement Analysis		
	7	18	Financial Statement Analysis	<u>P18-9, P18-10</u>	
	9	18	Financial Statement Analysis		
	14	2	Cost Terms & Concepts		
	16	2	Cost Terms & Concepts	E2-1, E2-3, 132-6, P2-13	
	21	3	Job Order Costing	E3-5, E3-7, E3-8	
	23	3	Job Order Costing		
	28		Review for exam		
	30		EXAM I		
Oct	5	6	Cost behavior		
	7	6	Cost behavior	E6-1, E6-6 , P6-11	
	12	7	Cost-volume-profit analysis		
	13	7	Cost-volume-profit analysis	E7-1, E7-2	
	19	9	Profit planning		
	21	9	Profit Planning	E9-1, E9-2, E9-5(qtrs1,2)	
	26		Review for exam		
	28		EXAM II		
Nov	2	10	Standard Costs		
	4	10	Standard Costs	E10-1, !10-2, E10-3, E10-4	
	9	11	Flexible Budgeting		
	11	11	Holiday		
	16	11	Flexible budgeting	E11-6, E11-7	
	18	13	Relevant Costs		
	23	13	Relevant costs	E 13-4, E 13-5, P 13-13	
	25		Holiday		
	30	14	Capital Budgeing		
Dec	2	14	Capital Budgeting	E14-1, -3, -4, -8, -10	
	7	15	Investment Decisions	E15-1(a,b,c) , E 15-4	
	9		Review		
Dec	15		FINAL EXAM	8:00 - 10:00 AM	EXAM