

BUSINESS 212
INTRODUCTION TO MANAGERIAL ACCOUNTING
Fall 2000

FU '00

Pres

Text: Garrison & Noreen, Managerial Accounting, 9th Edition

Professor: June Aono, Ph.D.

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Hours: T, Th 9:30 - 11:00, and other times by appointment

Last Day to Withdraw: November 9, 2000

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 28		Introduction		
30	18	Financial Statement Analysis		
Sept 1				
	4	Holiday		
	6	18 Financial Statement Analysis	P 1 8-10, P1 §- 11	
	8	18 Financial Statement <u>Analysis</u>		
	11	2 Cost Terms & Concepts		
	13	2 Cost Terms & Concepts	E2-1, E2-4, E2-5	
	15	2 Cost Terms & <u>Concepts</u>	E2-6, P2-16 art 1	
	18	3 Job Order Costing	E3-4, E3-5 (part 1), E3-8	
	20	3 Job Order Costing		
	22	Review for exam		
	25	EXAM I		
	27	5 Cost behavior		
	29	5 Cost behavior	E5-1, E5-9, P5-11	
Oct	2	6 Cost-volume-profit analysis		
	4	6 Cost-volume-profit analysis	E6-1, E6-2	
	6	6 Cost-volume <u>profit analysis</u>		
	9	Holiday		
	11	9 Profit planning		
	13	9 Profit <u>Planning</u>	E9-1, E9-2, E9-5 trs1,2	
	16	9 Profit Planning		
	18	Review for exam		
	20	EXAM II		
	23	10 Standard Costs		
	25	10 Standard Costs	E10-3, E10-4, E10-6	
	27	10 Standard Costs		
Nov	30	11 Flexible Budgeting		
	1	11 Flexible Budgeting	E1 1-8, E1 1-11	
	3	* Financial Statement <u>Analysis</u>		
	6	11 Flexible budgeting		
	8	11 Flexible budgeting		
	10	<u>Holiday</u>		
	13	13 Relevant Costs		
	15	13 Relevant Costs	E13-3, E13-6, P13-13	
	17	* Financial Statement <u>Analysis</u>		
	20	13 Relevant costs		
	22	14 Capital Budgeting		
	24	<u>Holiday</u> - Thanks givin		
	27	14 Capital Budgeting	E14-1, E14 -3, E14-6	
	29	14 Capital Budgeting	E 14-11	
Dec	1	* Financial Statement <u>Analysis</u>		
	4	15 Investment Decisions	E15-1(a,b,c)	
	6	15		
	8	Review		
Dec	12	FINAL EXAM	10:30 - 12:30	EXAM