

SD'00
RM

BUSINESS 212
INTRODUCTION TO MANAGERIAL ACCOUNTING
Spring 2000

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

Professor: June Aono, Ph.D.

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Hours: T, Th 1:00 - 3:00, and other times by appointment

Last Day to Withdraw: April 10, 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 as necessary)
80 - 89%	B	
70 - 79%	C	
60 - 69%	D	
Below 60%	F	

Tentative Lecture and Assignment Schedule

Date	9	Chap.	Topic	Assignment	Exam
Jan	19		Introduction		
	21		Mass -classes canceled		
	24	18	Financial Statement Analysis		
	26	18	Financial Statement Analysis	P18-9, P18-10	
	28	18	Financial Statement Analysis		
	31	2	Cost Terms & Concepts		
Feb	2	2	Cost Terms & Concepts	E2-1, E2-2, E2-5, E2-6	
	4	2	Cost Terms & Concepts		
	7	3	Job Order Costing	E3-4, E3-5(part 1), E3-8	
	9	3	Job Order Costing		
	11		Review for exam		
	14		EXAM I		
	16	5	Cost behavior		
	18	5	Cost behavior	E5-1, E5-9, P5-11	
			Holiday		
	23	6	Cost-volume-profit analysis		
	25	6	Cost-volume-profit analysis	E6-1, E6-2	
	28	6	Cost-volume profit analysis		
Mar	1	9	Profit planning		
	3	9	Profit Planning	E9-1, E9-2, E9-5(qtrs1,2)	
	6	9	Profit Planning		
	8		Review for exam		
	10		EXAM II		
	13	10	Standard Costs		
	15	10	Standard Costs	E10-3, 10-4, E10-6	
	17	10	Standard Costs		
	20	11	Flexible Budgeting		
	22	11	Flexible Budgeting	E11-5, E11-8, E11-11	
	24	*	Financial Statement Analysis		
			SPRING BREAK		
Apr	3	11	Flexible budgeting		
	5	11	Flexible budgeting		
	7	*	Group work		
	10	13	Relevant Costs		
	12	13	Relevant Costs	E13-3, E13-6, P13-13	
	14	*	Group work		
	17	13	Relevant costs		
	19	14	Capital Budgeting		
	21		Holiday - Good Friday		
	24	14	Capital Budgeting	E14-1, E14-3, E14-6, E14-11	
	26	14	Capital Budgeting		
	28	*	Financial Statement Analysis		
May	1	15	Investment Decisions	E15-1(a,b,c)	
	3	15			
	5		Review		
May	10		FINAL EXAM	10:30 - 12:30	EXAM