

AC 322 MANAGERIAL ACCOUNTING

COURSE OUTLINE

- TEXT: Ricketts & Gray, Managerial Accounting; Houghton Mifflin Company, Boston, MA, 1988.
- Ricketts, Sale & Vater, Lotus Problems for Managerial Accounting, Houghton, Mifflin Company, Boston, MA, 1988.
- OPTIONAL TEXT: Ricketts et al, Managerial Accounting, Study Guide, Houghton, Mifflin Company, Boston, MA, 1988.
- ON RESERVE: Rosen, L.S., Topics in Managerial Accounting, 3rd edition, McGraw Hill Ryerson Ltd., Toronto, Ont., 1984.
- Garrison, Ray H., Managerial Accounting, 3rd edition, Business Publications, Inc., Plano, Texas, 1982.
- Gleim and Campbell, Managerial Accounting, 1st Ed., Accounting Publications Inc., Gainesville, Florida, 1984. (extra problems with solutions).
- PREREQUISITE: AC 311
- COURSE DESCRIPTION: Corporate goals, planning and control concepts, cost accumulation for pricing purposes and product costing.
- COURSE OBJECTIVES: To introduce the student to managerial accounting- its techniques and applications. The student will learn specific tools to cost products, plan and control businesses, and make decisions. The student will learn the application of these tools through the use of case studies and selected readings which focus on qualitative issues. Finally, the student will begin to learn to use the computer as a tool for business by solving a number of problems on the machine.
- GRADING:
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| Term Work (Cases, Quizzes
Computer Assignments) | 30% |
| Mid Term Exam | 30% |
| Final Exam | 40% |

DETAILED COURSE CONTENT

<u>Week of *</u>	<u>Topic</u>	<u>Ricketts & Gray Chapter</u>	<u>Rosen Readings</u>
Jan. 1	Introduction	1 & 2	I Discipline 3 Anthony I Simon
8	Cost Behaviour & Estimation	3	
15	Job Order Costing	4	6 Anthony
22	CVP	6	
29	Master Budget	7	24 Jick
Feb. 5	Relevant Costs	8	17 Vatter 14 Perusee
12	Segmented Reporting & Direct Costing	9	18 Fable
19	Divisional Performance Measurement	12	9 Parker 10 Wells
26	Mid-Term Break		
Mar. 5	Divisional Performance Measurement	13	8 Ridgway 7 Villers
12	Standard Costing	10	12 Greer
19	(Continued)	11	
26	Capital Budgeting	14	28 Seed
Apr. 2	(Continued)	15	
9	Cost Allocation Review	16	13 Logic? 19 Greer

*NOTE: Timing of classes may vary somewhat depending on progress of class.