

SOM 631
MANAGERIAL ACCOUNTING
Spring 2008

Professor Richard Asebrook

Office: SOM 341
Tues-Thur 10:00 – 11:30 and 2:30 – 4:00
Fri 9:00 – 11:00 and by appointment

Phone: 545-5651 (Office)

E-mail: RAsebrook@aol.com

Course description: The course focuses on accounting reports prepared for managers inside the organization (as opposed to the external focus of financial accounting). The first part of the course provides foundation material. Topics include the nature of costs, job order costing, process costing, and cost behavior. The middle section of the course focuses on using cost data for planning and control purposes. Topics include cost-volume-profit relationships, variable costing, activity-based costing, standard costs, and segment reporting. The third section of the course covers relevant costs for decision making (outsourcing, make-or-buy, and the like).

Text: Managerial Accounting by Garrison, Noreen and Brewer, Irwin McGraw-Hill, 12th edition, 2008.

Format: A lecture and discussion format will be used, with a good amount of time devoted to working and discussing assigned problems and cases. Participation in class discussion is welcomed and encouraged. Do assigned readings and exercises prior to class discussion. Exercises will be used in class as a point of departure in extending and updating the text material. Solutions to all assigned problems will be provided on a course website.

Examinations: The course contains three equally-weighted examinations. Each examination will have two parts: an in-class section and a take-home section (or a case). We will discuss specific dates and times of examinations on the first day of class.