

Managerial Accounting I

Syllabus Number 8C220

Major Course: Basic
Elective 2 credit

ASAI, Koji

1. Course Description

As for I, we will learn conventional cost accounting and industrial bookkeeping.

As for II, we will learn managerial accounting for job performance evaluation and decision-making.

2. Course Objectives

First, we will learn cost accounting and industrial bookkeeping.

Ability to make management and decision-making quantitatively using financial data.

3. Grading Policy

Evaluated according to the results of the exams

4. Textbook and Reference

Textbook

Distribute a textbook written by the lecturer.

5. Requirements(Assignments)

6. Note

7. Schedule

- [1] Introduction
- [2] What is managerial accounting ?
- [3] Concept of cost
- [4] Reckoning by expense
- [5] Individual costing
- [6] Indirect-cost on manufacturing
- [7] Departmental costing
- [8] Synthesis costing
- [9] Costing by work-schedule
- [10] Costing by grade or group
- [11] Standard costing 1
- [12] Standard costing 2
- [13] Direct costing
- [14] Cost Volume and Profit analysis
- [15] Summary and examination