

# Managerial Accounting II

Syllabus Number 8C221

Major Course: Basic  
Elective 2 credit

ASAI, Koji

## 1. Course Description

First, we will learn accounting principle. Then, we will learn the individual points of Balance-Sheet and Profit or Loss statement.

## 2. Course Objectives

Ability to analyze situation of companies through financial statements.

## 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]  | Review of semester 1                |
| [2]  | Management by budget                |
| [3]  | Cost on decision-making             |
| [4]  | Short-time decision-making          |
| [5]  | Evaluation of investment projects 1 |
| [6]  | Evaluation of investment projects 2 |
| [7]  | Evaluation of investment projects 3 |
| [8]  | Strategic managerial accounting     |
| [9]  | Balanced score card                 |
| [10] | Lifecycle costing                   |
| [11] | Cost planning                       |
| [12] | Quality costing                     |
| [13] | Activity based costing              |
| [14] | Other Issues                        |
| [15] | Summary and examination             |